

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)

Nationally Reaccredited with B⁺⁺ by NAAC in 3rd Cycle
(Run by Hindu Religious and Charitable Board under the Aegis of
Arulmigu Dhandayuthapani Swami Thirukovil, Palani)
(Affiliated to Mother Teresa Women's University, Kodaikanal)
Chinnakalyamputhur, Palani -624 615.



OUTCOME BASED EDUCATION

SYLLABUS FOR
BACHELOR OF COMMERCE
B.Com

2022 -2025 Batch

1. COLLEGE VISION

CV1 Women Education

CV2 Women Empowerment

CV3 Self-Reliance

CV4 Model Citizen

2. PROGRAMME SPECIFIC OBJECTIVES

- To enable the students to understand the basic concepts, laws and theories in Commerce.
- To create an awareness about the current trends in business, accounting, insurance, management, marketing and finance.
- To equip the students with computer, accounting, entrepreneurial, marketing, managerial skills and Leadership Traits.
- To develop logical thinking and analytical skills and to imbibe professional ethics, environmental values and social responsibility.
- To facilitate the students to acquire knowledge to become successful entrepreneurs and professionals like chartered Accountant, Cost Accountant, Company Secretary and Financial Analyst.
- To guide the students to undertake research programmes.

3. PROGRAMME SPECIFIC OUTCOMES

The students at the time of graduation will be able to

- **PSO1:** To gain knowledge and replicate the concepts, principles and theories in the field of Commerce, Accounting, Finance, Law and Taxation
- **PSO2:** To explore, analyse and apply contemporary trends in Business and which will promote their career opportunities and become a successful entrepreneur.
- **PSO3:** To become successful Income Tax consultants and financial consultant
- **PSO4:** To perform well in various competitive examinations.
- **PSO5:** To integrate knowledge and skills learnt in the field of commerce, accounting, finance and management to solve the real world scenarios across industries

4. PROGRAMME OUTCOMES

- **PO1:** Attain academic proficiency relating to the various concepts in commerce and accountancy.
- **PO2:** Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.
- **PO3:** Apply the accounting, financial, statistical and mathematical tools in social research.
- **PO4:** Equip the students with the required soft skill and personality development to interact with the society.
- **PO5:** Acquire knowledge to face the various career oriented exams in taxation, accounting, finance, marketing, business management etc.,

Mapping PSO with College Vision

PSO/CV	CV1	CV2	CV3	CV4
PSO1	H	M	L	L
PSO2	H	H	M	M
PSO3	M	H	H	H
PSO4	M	H	H	H
PSO5	H	H	H	M
PSO6	M	H	H	M

5. ELIGIBILITY FOR ADMISSION

- Candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Government of Tamilnadu or any other Examination accepted by the Syndicate as equivalent there to with Accountancy and Commerce as their main subjects.

6. DURATION OF THE COURSE

The students will undergo the prescribed course of study for a period of not less than three academic years (Six Semesters).

7.MEDIUM OF INSTRUCTION : English

8.ELIGIBILITY FOR UG DEGREE

- Candidates will be eligible for B.ComDegree, if they secure the passing minimum of 40 Per cent.(Internal & External)
- To complete the course the students should gain the prescribed credits i.e., 140 credits.
- Candidates require 75 per cent of attendance to write the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation of internal marks.
- Group Project work is compulsory which carries 100 Marks. Group should select a topic for the project work in the beginning of the VI semester and submit the report at the end of that semester. Project report shall be valued and viva-voce examination will be conducted by an Internal Examiner.

9 .EVALUATION PATTERN

Evaluation of the candidates shall be made through internal and external assessment.For theory papers, Internal Examination will be for 25 Marks and External Examination will be for 75 Marks.For Practical papers, Internal Examination will be for 40 Marks and External Examination will be for 60 Marks.

Theory Papers

The break-up of internal assessment shall be as follows.

Test	-	15
Seminar	-	5
Assignment	-	5

Computer Application Practical

The break-up of internal assessment shall be as follows.

Observation	-10
Program execution	-10
Model	-20

The break-up of External assessment shall be as follows.

Record	-10	
Algorithm	-10	
Program Output	-30	Viva-voce -10

10. PROJECT

Distribution of Marks

Internal -75 Marks:Field work for data collection- 30 Marks;

Data Processing- 30 Marks;

.Participation-15 Marks;

Viva voce -25 Marks;

11. QUESTION PAPER PATTERN

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

CIA:BOTH THEORY & PROBLEM PAPERS PATTERN)

Bloom's Category	Section	Marks	Description	Total
Remember,Understand (K ₁ ,K ₂)	A- 6 x1	6	Objective type	30
Understand,Apply,Analyse (K ₂ ,K ₃ , K ₄)	B- 2x5 (Either or Pattern)	10	250 words	
Apply, Analyse,Evaluate,Create (K ₃ ,K ₄ , K ₅ , K ₆)	C- 2 x7 (2 out of 3)	14	500 words	

UG-End Semester Examination Pattern for Theory Papers &Problem papers

Bloom's Category	Section	Marks		Total
Remember,Understand (K ₁ ,K ₂)	A - 15 x1	15	Objective Type	75
Understand ,Apply (K ₂ ,K ₃)	B – 5 x 6 (Either or Pattern)	30	250 words	
Apply, Analyse (K ₃ ,K ₄)	C - 3 out of 5 3x 10 marks	30	500 words	

SBC and NME Papers**Internal Question Paper Pattern****Duration : 1 Hr****Total Marks : 15 Marks**

Section	Type	No. of Questions to be Answered	Marks
A	Objective	4 questions to be answered (no choice)	$4 \times 1 = 4$
B	Paragraph about 1 page	1 out of 2 questions	$1 \times 4 = 4$
C	Essay Type – about 3 pages	1 out of 2 questions	$1 \times 7 = 7$
Total			15

Summative Examination**Duration : 3 Hrs****Total Marks : 75 Marks**

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	$15 \times 1 = 15$
B	Paragraph about 2 pages	5 out of 7 questions	$5 \times 6 = 30$
C	Paragraph about 4 pages	3 out of 5 questions	$3 \times 10 = 30$
Total			75

12.COMMERCIAL PRACTICES - EVALUATION PATTERN**Internal 40****Practical 60****(Internal 40)**

Report 30

Class Performance 10

13. ENGLISH FOR CAREER DEVELOPMENT - EVALUATION PATTERN

Internal = 25

Class performance

Practical = 75

Self-Introduction - 10
Public Speaking - 20
Conversation - 15
Group Discussion - 15
Role Play - 15

14. EXTRA CREDIT COURSE

1. I Year Human Rights and Duties
2. II Year Disaster Management
3. III Year Online Course in Commerce Discipline / Human Resources Development .

15. VALUE ADDED COURSE

1. I Year Retail Marketing
2. II Year Aptitude Skills
3. III Year Business Analytics using Ms-Excel

Question Pattern : Objective type questions - 100 Marks

Examination will be conducted through Online and Certificate will be provided

16. SWAYAM ONLINE COURSES

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	5	Elective	Semester:	V & VI
		Swayam Online Courses	Credits:	5

- The Massive Open Online Courses (MOOCs), which are relevant and available on SWAYAM, NPTEL and other such portals will be considered and chosen for study as an optional course in Major Elective – I.
- The Credit Courses, available in the MOOCs portal alone will be considered.
- The chosen course must carry the equal credit and weightage as the other two optional courses, mentioned in the common structure.
- On successful completion of the MOOCs course, the credit will be transferred and added with the credits, scored by the student already.

HOD

DEAN

PRINCIPAL

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Chinnakalayamputhur, Palani – 624 615

BOARD OF STUDIES MEETING – 09.05.2022

B.Com
(2022-2025)

Chairman	:	Dr(Mrs).T.Tamilselvi, Head, Dept. of Commerce.
Subject Experts	:	Dr. K. Umamageswari , Associate Professor, Department of Commerce, Sri.G.V.G.Visalakshi College for women, Udumalpet
University Nominee	:	Dr.G.Indhumathi, Assistant Professor, Department of Commerce, Mother Teresa Women's University, Kodaikanal – 624101
Alumnae	:	Dr.B.Navaneetha, Assistant Professor, Department of Commerce, P.S.G College of Arts and Science, Coimbatore.
Students Representatives	:	S.Poorani –II.M.Com[CA] S.Yazhini – I. M.Com[CA]
Members	:	1. Dr(Mrs).N.Sumithra Devi 2. Dr(Mrs). N.Mahalakshmi 3. Dr(Mrs).D.Jayakkodi 4. Ms. P.Jayaselvi 5. Ms. M.Manimekalai 6. Ms.K.UmaMaheswari 7. Ms.R.Deepa 8. Ms.S.Babitha 9. Dr(Mrs).B.Sharmila 10. Dr(Mrs).E.Rajeswari

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE

B.COM

(for those who joined in June 2022)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
I	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core - 1	Financial Accounting -I		5	4	25	75	100
	Core - 2	Business Organisation		5	4	25	75	100
	Allied- 1	General Economics – I		5	5	25	75	100
	Part – IV							
	SBC	English for Career Development–I - Practical		2	2	25	75	100
	Value Education	Yoga		1	2	25	25	100
		Total		30	23			700
II	Part – I	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – 3	Financial Accounting - II		6	4	25	75	100
	Core – 4	Business Communication		5	4	25	75	100
	Allied – 2	General Economics – II		5	5	25	75	100
	Part – IV							
	SBC	English for Career Development–II - Practical		2	2	25	75	100
		Total		30	21			600

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS / GRADE		
						CIA	CE	TOTAL
III	Part – III							
	Core - 5	Partnership Accounting		6	4	25	75	100
	Core - 6	Banking Theory and Practice		6	4	25	75	100
	Core -7	Company Law		5	3	25	75	100
	Core-8	Principles of Insurance		4	3	25	75	100
	Allied-3	Business Statistics		5	5	25	75	100
	Part – IV							
	SBC	Women Entrepreneurship		2	2	25	75	100
	NME – 1	Practical Banking		2	2	25	75	100
		Total		30	23			700
IV	Part – III							
	Core – 9	Corporate Accounting		6	4	25	75	100
	Core – 10	Business Management		6	4	25	75	100
	Core – 11	Auditing		6	4	25	75	100
	Core – 12	Business Environment		5	3	25	75	100
	Allied - 4	Business Mathematics		5	5	25	75	100
	Part – IV							
	SBC	E-Commerce		2	2	25	75	100
	Part – V	Extension Activities		-	1	-	-	100
		Total		30	23			700

SEME STER		SUBJECTS	CODE	TEACH ING HRS/WE EK	CREDI T	MARKS / GRADE		
						CIA	CE	TOTAL
V	Part – III							
	Core - 13	Income Tax Law and Practice		7	5	25	75	100
	Core – 14	Cost Accounting		6	4	25	75	100
	Core – 15	Marketing		5	4	25	75	100
	Elective-1							
	Option – 1	Indian Financial Markets		5	5	25	75	100
	Option - 2	Strategic Management						
	Option – 3	Related Swayam Online Courses						
	Elective – 2							
	Option – 1	Computer Application – Practical		5	5	40	60	100
	Option – 2	Organisational Behaviour						
	Option - 3	Related Swayam Online Courses						
	Part – IV							
	SBC	Commercial Practices		2	2	40	60	100
		Total		30	25			600
VI	Part – III							
	Core - 16	Management Accounting		6	5	25	75	100
	Core – 17	Goods and Services Tax		7	5	25	75	100
	Core – 18	Business Accounting with Tally -Practical		6	4	40	60	100
	Elective – 3							
	Option – 1	Business Law		5	5	25	75	100
	Option – 2	Service Marketing						
	Option - 3	Related Swayam Online Courses						
	Part – IV							
	SBC	Project		2	2	75	25	100
		Environmental Studies		2	2	25	75	100
	NME – 2	Stock Market Practices		2	2	25	75	100
		Total		30	25			700

Total Marks : 4000

Credit : 140

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	5	Core Paper -1	Semester:	I
		Financial Accounting – I	Credits:	4

Preamble

The course focuses on the, accounting concepts, conventions, objectives, methods and rules of accounting system. The course provides knowledge as to the various methods of book keeping and the preparation of final accounts.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Defining the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.	K ₁ &K ₂
CO2	Gaining knowledge on various subsidiary books, preparing Bank Reconciliation Statement and checking the arithmetical accuracy.	K ₃ &K ₄
CO3	Identifying and rectifying the errors and preparing the final accounts of sole trading concern.	K ₃ &K ₄
CO4	Explaining the objectives and causes of depreciation and to compare the different methods of providing depreciation.	K ₅
CO5	Gaining knowledge on various investment avenues and preparing investment accounts.	K ₃ &K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	M	L	H
CO3	H	H	M	L	H
CO4	H	H	M	L	H
CO5	H	H	M	L	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Accounting Introduction:

Meaning – Definition – Objectives – Accounting Concepts and Conventions - Methods of Accounting – Rules of Double Entry System - Journal, Ledger.

(15 Hrs)

UNIT II

Cash Book & Trial Balance:

Subsidiary Books (Theory only)* - Cash Book - Petty Cash Book - Bank Reconciliation Statement - Trial Balance: Meaning – Objectives - Preparation of Trial Balance.

(15 Hrs)

UNIT III

Rectification of Errors & Final Accounts:

Rectification of Errors - **Final accounts**** of one man Company with all adjustments.

(15 Hrs)

UNIT IV

Depreciation:

Meaning – Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method.

(15 Hrs)

UNIT V

Investment Accounting:

Meaning – Types of Securities – Purchase and Sale of Investments – Cum-interest and Ex-interest Quotations – Investment in Equity shares - Accounting Treatment of Investments – Columnar Investment Accounts.

(15 Hrs)

*** Self Study**

**** Case Study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publication, Chennai	2012, 7 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	MC Shukla, T.S. Grewal&S.C.Gupta	Advanced Accountancy	S. Chand & Sons, New Delhi	1 st January 2016
2.	R.S.N Pillai and Bagavathi	Advanced Accountancy	S.Chand&Company Ltd, New Delhi.	1 st December 2010
3.	S.P Jain and K.L Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	1 st February 2008
4.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons, New Delhi	1 st January 2013

Online Reference

S.No	Link
1.	https://youtu.be/J7ntz3YSzY0
2.	https://youtu.be/qeHc8w23Kl4
3.	https://youtu.be/SHS9FzIQK4Q
4.	https://youtu.be/ghCZzJCgFd8

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	5	Core Paper -2 Business Organisation	Semester:	I
			Credits:	4

Preamble

To acquaint the students with the nature and different forms of business organisation. It also aims to provide knowledge on need, objectives and problems of public enterprises and features of MNCs.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring knowledge about nature, objectives and analyzing the requisites for success in modern business.	K ₁ &K ₄
CO2	Gaining knowledge on the different forms of business organization	K ₂
CO3	Distinguishing different forms of organization and analyzing its features, merits and demerits.	K ₄
CO4	Assessing the strength and weakness of large and small scale business.	K ₃
CO5	Understanding the concepts of public utilities, MNCs, public enterprise & globalisation and analyzing the problems of public enterprises and public utilities.	K ₂ &K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	L	M
CO2	H	H	L	L	M
CO3	H	H	L	M	H
CO4	H	H	L	L	M
CO5	H	H	L	L	M

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Business Introduction:

Nature of Business – Division of Business – Objectives of Business – Requisites for success in modern Business – **Qualities of a good businessman** – **Evolution of Business, Industry.*** (15 Hrs)

UNIT II

Non Corporate Enterprises:

One man Company– Partnership Firms – Limited liability Partnership – JointHindu Family Firms– Features, Merits, Demerits, Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation. (15Hrs)

UNIT III

Corporate Enterprises:

Forms ofCorporate Enterprises–Joint Stock Companies – Cooperative Institutions – Features, Merits, Demerits – Distinctions. (15 Hrs)

UNIT IV

Economies of size:

Criteria for Measurement – Economies of Large Scale Production – Social evil of big business – Reasons for survival of small units – Optimum firm – Factors affecting optimum size – Representative firm. (15 Hrs)

UNIT V

Public Enterprises:

Rationale, objectives – Case against public enterprises – Organisation of public enterprises – Problems of public enterprises.

Public utilities:

Characteristics – Special problems and Price policy – ownership and management.**Multinational Corporations (MNC).****

Globalization :

Meaning – Nature – Strategies – Advantages and Disadvantages. (15 Hrs)

*** Self Study**

**** Case Study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	C.B.Gupta	Business Organisation and Management	Sultan Chand Publishers, New Delhi.	2019

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Y.K.Bhushan	Fundamentals of Business Organisation	Sultan Chand Publishers, New Delhi.	2016, 20 th edition
2.	R.K. Sharma, Shashi K. Gupta & Rahul Sharma	Business Organisation and Management	Kalyani Publishers, New Delhi	2021
3.	Dr.S.C.Saksena	Business Organisation and Management	Sahitya Bhawan Publications, Agra	2019
4.	S.Kathiresan and Dr.V.Radha	Business Organisation	Prasanna Publishers & Distributors, Chennai	2002

Online Reference

S.No	Link
1.	https://youtu.be/7MYPCIgoRQ4
2.	https://youtu.be/QkATjAtImk0
3.	https://youtu.be/B7AIQTOaCUc
4.	https://youtu.be/fCRo9DqjyWU

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	2	SBC English for Career Development -I	Semester:	I
			Credits:	2

Preamble

The course helps the learners to improve their vocabulary, reading skill, listening skill and non-verbal communication

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the theoretical approaches to reading and applying the concepts of reading.	K ₁ &K ₃
CO2	Reading the documents and newspapers with proper pronunciation and flow.	K ₃
CO3	Explaining the listening skills through various demonstrations.	K ₂
CO4	Conversation with a given situation and participating in panel discussion	K ₄
CO5	Translating words, sentences paragraphs and newspaper articles	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	M	L	H	H
CO2	H	M	L	H	H
CO3	H	M	L	H	H
CO4	H	M	L	H	H
CO5	H	M	L	H	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Reading Introduction:

Importance of Reading – Types of Reading – Loud Reading. **(6Hrs)**

UNIT II

Reading skill:

Reading of given texts–Passages from different areas of study –Reading newspapers. **(6 Hrs)**

UNIT III

Listening skill:

Listening to speeches – Dialogues and Panel discussion. **(6 Hrs)**

UNIT IV

Body Language and Postures:

Use of body language – Non-Verbal cues –Gestures that convey positive impression–Gestures that carry negative overtones. **(6 Hrs)**

UNIT V

Translation:

Translation of words – Sentences – Paragraphs – Newspapers – Commercial terms. **(6 Hrs)**

❖ **100 Per cent Practical**

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi	2011, 13 th edition
2.	S.Kathiresan and Dr.V.Radha	Business Communication	Prasanna Publishers & Distributors	2022, 4 th edition
3.	Dr.G.Themozhi&P.Selvi	Career Guidance	New Century Book House, Chennai	

Online Reference

S.No	Link
1.	https://www.youtube.com/watch?v=faZF9x4A2Vs
2.	https://www.youtube.com/watch?v=4_MLEPKj-tA
3.	https://www.youtube.com/watch?v=1sfM-xx7tHI
4.	https://bunnystudio.com/blog/translation-skills-11-most-important-for-achieving-success/

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper -3	Semester	II
		Financial Accounting –II	Credits	4

Preamble

The course focuses on the accounting treatment relating to bill of exchange, consignment, royalty, single entry system and non-trading concerns.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Gaining knowledge on branch and departmental accounting and applying the procedure in preparing accounts.	K ₃ &K ₄
CO2	Summarizing the consignment transaction in the books of consignor and consignee.	K ₄
CO3	Gaining familiarity with various accounting entries in royalty accounts.	K ₃
CO4	Ascertaining profit/loss under single entry system	K ₄
CO5	Differentiating the accounting procedure of trading and non-trading concerns and integrates the accounting procedures for non- trading concerns.	K ₅

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	M	L	M
CO3	H	H	M	L	M
CO4	H	H	M	L	H
CO5	H	H	M	L	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Branch and Departmental Accounting:

Branch Accounting: Meaning – Objects – Types of Branches – Dependent Branches – Meaning – Features – Accounting in respect of dependent branches (Debtors System & Stock and Debtors System only).

Departmental Accounting: Meaning – Need – Advantages – Departments Vs. Branches – Methods and Techniques – Guidelines for Apportionment of Expenses.

(19 Hrs)

UNIT II

Consignment Accounts:

Meaning – Features – **Distinction between Sale and Consignment*** – Important terms – Accounting Treatment.

(19 Hrs)

UNIT III

Royalty:

Meaning - Explanation of technical terms – Accounting Treatment – Methods of Recoupment.**(Excluding Sub-Lease)**

(13 Hrs)

UNIT IV

Single Entry System:

Meaning and Features – Statement of affairs method and Conversion method.

(19 Hrs)

UNIT V

Non-Trading Concerns:

Meaning - Items Peculiar to Non-trading Concerns - **Preparation of Income and Expenditure account and Balance Sheet.****

(19 Hrs)

*** Self Study**

**** Case Study**

Note: 20% Theory and 80% Problems

Text Book

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1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publication, Chennai	2012, 7 th edition

Reference Book

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2.	https://youtube.com/shorts/AFMkYibH_Ns?feature=share
3.	https://youtu.be/BYYR9wp2maY
4.	https://youtu.be/vCOR3RyTDbU
5.	https://youtu.be/JYFEH-y7bfk

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core Paper -4 Business Communication	Semester	II
			Credits	4

Preamble

The course focuses on the objectives, quality and format of business letters. It provides knowledge with regard to the various commercial terms, drafting of resume and techniques for writing letters under various business situations.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring knowledge about objectives, elements, format and qualities of good business letter.	K ₁
CO2	Drafting letters related to trade enquiry, offers and quotations and confirmation of orders.	K ₄
CO3	Drafting letters related to status enquiry complaints and adjustments.	K ₄
CO4	Preparing application and resume for various jobs.	K ₃
CO5	Drafting collection letters, circular letters, banking and insurance correspondence.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	M
CO2	H	H	L	H	L
CO3	H	H	L	H	H
CO4	H	H	L	H	M
CO5	H	H	L	H	M

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Communication Introduction:

Meaning–Definition–Objectives – Characteristics – Elements, **Types and Barriers***. Business letters: Importance – Appearance – Qualities of a business letter – Format of business letters - Essentials of a good business letter. **(15 Hrs)**

UNIT II

Trade Enquiries:

Offers and Quotations – Commercial Terms- Trade Order – Confirmation of Orders. **(15 Hrs)**

UNIT III

Letters of Credit:

Status Enquiry - Complaints and Adjustments – Collection letters. **(15 Hrs)**

UNIT IV

Job Application & E-mail Communication:

Application for a situation** - Circular letters – E-Mail Communications: Meaning –Features-Merits and Demerits- Etiquettes. **(15 Hrs)**

UNIT V

Banking & Insurance Correspondence:

Banking Correspondence: Opening of Account-Stop payment of cheque-Dishonour of cheque - Request for agency service-Request for overdraft/loan facilities.

Insurance Correspondence: Intimation of policy details-request for loan against policy-surrendering of policy-claim settlement. **(15 Hrs)**

*** Self Study**

**** Case Study**

Note: 30% Theory and 70% Letters

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi	2011, 13 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	C.B.Gupta	Essentials of Business Communication	Cengage Learning India Private Ltd, New Delhi	2019
2.	M.S.Ramesh, C.C.Pattanshetti & Madumathi.M	Effective Business English and Correspondence	R. Chand & Co, New Delhi	2019
3.	P.D.Chadurvethi and Mukesh Chadurvedi	Fundamentals of Business Communication	Pearson India Education services(P) Ltd, Chennai	2012
4.	S.Kathiresan and Dr.V.Radha	Business Communication	Prasanna Publishers & Distributors	2022, 4 th edition

Online Reference

S.No	Link
1.	https://thebusinesscommunication.com/objectives-of-business-communication/
2.	https://youtu.be/yp693O87GmM
3.	https://youtu.be/tm1UTVCHKnA
4.	https://youtu.be/5uKRWLASuVY
5.	https://youtu.be/gjqmdcThcns

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	SBC English for Career Development –II	Semester	II
			Credits	2

Preamble

The course helps the students to develop their competency in oral and written communication.

Course Outcome

Description of Cos		Blooms' Taxonomy Level
CO1	Gaining knowledge on writing skills and Describing a person, situation, picture, family, teacher, favorite actors and players.	K ₁ &K ₄
CO2	Conversation in a given situation, participating in group discussion and developing the communication skill.	K ₄ &K ₅
CO3	Gaining knowledge on conversation skill and Developing conversation skill by giving situations.	K ₂ &K ₅
CO4	Developing the speaking skills by self-introduction, Role play and Article review.	K ₅
CO5	Understanding the content of public speech for Developing the public speaking skills.	K ₂ &K ₅

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	M	L	H	H
CO2	H	M	L	H	H
CO3	H	M	L	H	H
CO4	H	M	L	H	H
CO5	H	M	L	H	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Writing Skills:

Describing a person, situation, picture – Describing family members – Teachers – Favorite actors – Players etc. Master of Ceremony Preparation. **(6 Hrs)**

UNIT II

Group Discussion:

Initiation techniques – Content – Group Dynamics – Leadership – Communication skill – Summarizing techniques. **(6 Hrs)**

UNIT III

Conversation skill:

Developing conversation – Skill by giving situations. **(6 Hrs)**

UNIT IV

Speaking Skills:

Self-introduction – Role Play- Article Review. **(6 Hrs)**

UNIT V

Public speaking skills:

Content of Public Speech- Delivery of speech. **(6 Hrs)**

❖ **100 per cent Practical**

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi	2011, 13 th edition
2.	S.Kathiresan and Dr.V.Radha	Business Communication	Prasanna Publishers & Distributors	2022, 4 th edition
3.	Dr.G.Themozhi&P.Selvi	Career Guidance	New Century Book House, Chennai	

Online Reference

S.No	Link
1.	https://www.youtube.com/watch?v=4V0wKH6hd30
2.	https://www.youtube.com/watch?v=BguYUJ7cWrs
3.	https://www.youtube.com/watch?v=K5BKpU5fy_E
4.	https://www.youtube.com/watch?v=Sc4gh5gP1AE
5.	https://www.youtube.com/watch?v=i5mYphUoOCs

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper-5 Partnership Accounting	Semester:	III
			Credits:	4

Preamble

Enable the learners to acquire knowledge on accounting treatment on admission, retirement and death of a partner. It also imparts knowledge as to amalgamation of firm and insolvency of partners.

Course Outcomes

Description of COs		Blooms' Taxonomy Level
CO1	Acquiring knowledge on the features and legal requirements of partnership firms.	K ₁
CO2	Applying the rules relating to Admission of a partner and solving problems.	K ₃
CO3	Applying the rules relating to Retirement and death of a partner.	K ₃
CO4	Discussing the case Garner vs. Murray and solving problems relating to insolvency of partners and distributing the final settlement of amount due to the partners on dissolution of firms.	K ₄
CO5	Demonstrating the concept of Amalgamation of partnership firms and solving problems.	K ₃

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	M
CO2	H	H	H	L	M
CO3	H	H	H	L	M
CO4	H	H	H	L	M
CO5	H	H	H	L	M

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Partnership Introduction:

Definition – **Legal Requirements – Essential Features*** – Profit and Loss Appropriation Account – Past Adjustments and Guarantee. **(15 Hrs)**

UNIT II

Admission:

Admission of a Partner - Profit Sharing Ratios – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capital. **(21Hrs)**

UNIT III

Retirement & Death:

Retirement and Death of a Partner. **(18 Hrs)**

UNIT IV

Dissolution:

Insolvency of Partners – Garner Vs. Murray Case - All Partners Insolvent – Piece Meal Distribution – Proportionate Capital Method – Maximum Loss Method. **(21 Hrs)**

UNIT V

Amalgamation:

Amalgamation** of Partnership Firms. **(15Hrs)**

*** Self Study**

**** Case Study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publication, Chennai	2012, 7 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	S.P.Jain and K.L Narang,	Advanced Accountancy	Kalyani Publishers, New Delhi.	2021, 21 st edition
2.	M.C.Shukla,T.S.Grewal&S.C. Gupta	Advanced Accounts	S. Chand & Sons, New Delhi	2016, 19 th edition
3.	R.S.N Pillai and Bagavathi,	Advanced Accounting	S. Chand & Sons, New Delhi	2010
4.	R.L.Gupta&M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2018, 13 th edition

Online Reference

S.No	Link
1.	https://youtu.be/69yMm8NLUlo
2.	https://youtu.be/AQKrqZSISvo
3.	https://youtu.be/HIAKNC8DPvo
4.	https://youtu.be/83SQnzYVPYQ

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core Paper-7 Banking Theory and Practice	Semester	III
			Credits	3

Preamble

Enables the students to understand the classification and functions of banks and to provide knowledge of law and practice relating to banking. To provide exposure to the students with the latest developments in the banking sector.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Understanding and explaining the conceptual frame work of banking.	K ₁ &K ₃
CO2	Explaining the relationship between banker and customer and gaining knowledge regarding the rights and obligations of a banker.	K ₂
CO3	Analyzing the features of a cheque and discussing about material alteration, crossing, endorsement and marking of a cheque.	K ₄
CO4	Understanding the concept of Mobile banking, Internet banking, ATM and CDM.	K ₂
CO5	Building knowledge about EFT, ECS and EPS in Banking Sector.	K ₃

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Banking Introduction:

Meaning - Definition – Classification of Banks – Nationalization of Bank-
Functions and Services of Commercial Banks** - **Types of Deposits*** - Types of
Loans and Advances – RBI: Constitution-Nationalisation-Management-Functions of
RBI. (15 Hrs)

UNIT II

Banker and Customer:

Meaning – Definition – Relationship – General and Special – Obligation to
Honour Cheque – Lien – Obligation to Maintain Secrecy of Customer's Account –
Right to Charge Compound Interest – Individual Charges. (15 Hrs)

UNIT III

Cheque:

Cheque: Definition – Features – Cheque Vs. Bills of Exchange. Material
Alteration. Marking : Meaning – Significance. Crossing : Meaning – Definition –
Significance of Various Forms of Crossing. Endorsement : Meaning – Kinds –
Regularity of Endorsement. (15 Hrs)

UNIT IV

E-Banking Services I:

E-Banking – Meaning – Advantages – Disadvantages – Traditional Banking
Vs. Electronic Banking – Mobile Banking – Internet Banking – Automated Teller
Machine (ATM) – Cash Deposit Machine (CDM) – Debit Card and Credit Card.
(12 Hrs)

UNIT V

E-Banking Services II:

Electronic Funds Transfer System: Meaning – Steps – Advantages – NEFT –
RTGS. Electronic Clearing Services: Meaning – Features – Benefits. Electronic
Payment System: Meaning – Features – Constituents – Process – Payment Methods.
(18 Hrs)

*** Self Study**

**** Case Study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	E.Gordon&K.Nataranjan	Banking Theory Law & Practice	Himalaya Publishing House, Mumbai	2021, 29 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	K.P.M.Sundharam&P.N.Varshney	Banking Theory Law & Practice	Sultan Chand & Sons, New Delhi	2014, 20 th edition
2.	S.Gurusamy	Banking Theory Law & Practice	Vijaya Nicole Imprints	2017, 4 th edition
3.	R.Parameswaran&S.Natarajan	Indian Banking	S.Chand, New Delhi	2013
4.	A.Rama&A.Arunadevi	Banking Technology	New Century Book House (P) Ltd, Chennai	2012, 3 rd edition

Online Reference

S.No	Link
1.	https://nptel.ac.in/courses/110105143
2.	https://www.youtube.com/watch?v=iXk3Z7iK9Fs
3.	https://www.youtube.com/watch?v=hotkHSggsng
4.	https://www.youtube.com/watch?v=kizw_qKlcgE
5.	https://www.youtube.com/watch?v=59PC3B7HpDI

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core – 7 Company Law	Semester	III
			Credits	5

Preamble

The course aims to impart basic knowledge about formation of companies. The course also focuses on important documents to be filed with the registrar of companies.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Gaining knowledge on the characteristics of joint stock companies and different kinds of companies.	K ₁
CO2	Identifying the documents to be filed at the time of incorporation of company.	K ₃
CO3	Acquiring knowledge on the Memorandum of Association and Articles of Association, its contents and alteration	K ₂
CO4	Discussing the contents of prospectus and analyzing the legal rules relating to issue of prospectus	K ₄
CO5	Understanding the concept of management, control and winding up of companies.	K ₂

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Company Introduction:

Meaning – Definition – Characteristics – **Difference between Company and Partnership*** – Kinds of Companies. **(15 Hrs)**

UNIT II

Formation of Companies:

Incorporation of Company – Documents to be filed with the Registrar – Certificate of Incorporation – Commencement of Business – Promoter – Meaning – Functions - Pre-incorporation Contracts. **(15 Hrs)**

UNIT III

Memorandum& Articles of Association:

Memorandum of Association – Clauses – Alteration of Memorandum – Doctrine of ultravires. Articles of Association – Contents – Alteration of Articles of Association – Doctrine of Indoor Management. **(15 Hrs)**

UNIT IV

Prospectus:

Definition-Legal Rules Relating to issue of Prospectus-**Contents of Prospectus****-Liability for Mis-Statement and Omission of Facts- Statement in Lieu of Prospectus. **(15 Hrs)**

UNIT V

Management and Control of Companies:

Managing Director – Appointment-Disqualification Director,Secretary-Appointment-Qualification – Disqualification-Duties and Liabilities.

Winding up of companies:Meaning and Types. (15 Hrs)

*** Self Study**

**** Case Study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	N.D.Kapoor	Elements of Company Law	Sultan Chand & Sons, New Delhi	2020, 31 st edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Prof.V.Balachandran&P.K.Ghosh	Company Secretarial Practice	Sultan Chand & Sons, New Delhi.	2022, 14 th edition
2.	Dr.V.Radha	Company Law	Prasanna Publishers, Chennai.	2018
3.	P.P.S. Gonga	Company Law	S.Chand Co Ltd, Delhi.	2002
4.	Arun Kumar & Rachana Sharma	Secretarial Practice and Company Law	Atlantic Publishers and Distributors, New Delhi.	1998

Online Reference

S.No	Link
1.	https://youtu.be/UwI4kpU-85o
2.	https://youtu.be/MmNu1D7Acsk
3.	https://youtu.be/CtXL58ccz-k
4.	https://youtu.be/ILWyNtfaG30

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	4	Core Paper-8	Semester	III
		Principles of Insurance	Credits	3

Preamble

The course focuses on the fundamental, principles, importance and essentials of insurance. The course provides knowledge about the different categories of insurance.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the fundamental principles, importance and essentials of Insurance and gaining knowledge about IRDA	K ₁
CO2	Differentiating various types of life insurance schemes available to individuals	K ₄
CO3	Acquiring knowledge on marine insurance, principles, policies, procedures and its kinds.	K ₂
CO4	Gaining knowledge on fire insurance, policies, principles, procedures and rights of insurer.	K ₂
CO5	Analyzing the features of motor, health, personal, accident, sickness, burglary, cattle and crop insurance.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Introduction:

Meaning – Definition - Nature – **Principles** – **Kinds*** - Functions - Importance - Essentials of a Sound Insurance Plan -Salient features of IRDA Act - Administration of IRDA Act - Regulatory measures of IRDA. **(12 Hrs)**

UNIT II

Life Insurance:

Life Insurance Contract – Features – Classification of Policies – Economic Uses of Life Insurance- Advantages of Life Insurance - Principles of Life Insurance- Procedure for taking a Life Policy - Policy Conditions - **Kinds of Policy****. **(12 Hrs)**

UNIT III

Marine Insurance:

Meaning – Definition – Principles - Kinds of Marine Policies – Procedure for taking out a marine policy– Policy conditions – Marine Losses – Payment of claims. **(12 Hrs)**

UNIT IV

Fire Insurance:

Meaning – Definition – Features –Scope- Principles –Procedure for effecting Fire Insurance Policy- Rights of Insurer- Kinds of Policies – Policy Conditions – Payment of Claims. **(12 Hrs)**

UNIT V

Miscellaneous Insurances:

Motor Insurance –Health Insurance-Personal Accident and sickness Insurance — Burglary Insurance – Cattle Insurance – Crop Insurance-Property Insurance. **(12 Hrs)**

*** Self Study**

**** Case Study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	M.N.Mishra	Insurance Principles and Practices	S.Chand Publication, New Delhi	2016

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Kothari and Paul	Principles and Practices of Insurance	SahityaBhawan, Agra	2021
2.	Dr.A.Murthy	Principles and Practices of Insurance	Margham Publication, Chennai.	2008
3.	M.EswariKarthikeyan	Fundamental Principles of Insurance	SahityaBhawan, Agra	2019
4.	Dr. P.Periasamy	Principles and Practices of Insurance	Himalaya Publishing House, New Delhi.	2009, 2 nd edition

Online Reference

S.No	Link
1.	https://youtu.be/GdIxMsyAM_c
2.	https://youtu.be/4xU_GpTcn8o
3.	https://youtu.be/Y9VQr6_TPH4
4.	https://youtu.be/OurSeLFiaMw

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Allied – 3 Business Statistics	Semester	III
			Credits	5

Preamble

To impart knowledge regarding the importance and functions of business statistics in various fields. Also, to equip the learners with the skill to compute statistical measures like arithmetic mean, standard deviation, correlation, regression and index numbers.

Course Outcome

Description of Cos		Blooms' Taxonomy Level
CO1	Understanding the concepts, importance, functions and role of statistics in various disciplines.	K ₁
CO2	Computing the measures of central value Mean, Median and Mode.	K ₃
CO3	Computing the measures of Dispersion, Range, Quartile Deviation, mean deviation and standard deviation.	K ₃
CO4	Analysing the significance and computation of correlation and regression analysis.	K ₃ &K ₄
CO5	Constructing index numbers including consumer price index.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	H
CO2	H	H	H	L	H
CO3	H	H	H	L	H
CO4	H	H	H	L	H
CO5	H	H	H	L	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Introduction:

Meaning - Definition – **Importance – Functions*** – Limitations. **(10 Hrs)**

UNIT II

Measures of Central value:

Mean**: Arithmetic Mean – Geometric Mean, Harmonic Mean – Methods of Calculating Mean. Median: Methods of Calculating Median. Mode: Methods of Calculating Mode. **(20 Hrs)**

UNIT III

Measures of Dispersion:

Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. **(20 Hrs)**

UNIT IV

Correlation & Regression

Correlation Analysis: Significance – Types of Correlation – Pearson's Co-efficient of Correlation – Spearman's Rank Correlation.

Regression Analysis: (Simple problems only) **(20 Hrs)**

UNIT V

Index Numbers:

Methods of Constructing Index Numbers – Weighted and Unweighted Indices – Fisher's Ideal Index – Time Reversal and Factor Reversal Test – Consumer Price Index. **(20Hrs)**

*** Self Study**

**** Case Study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	S.P. Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi	2022

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	R.S.N.Pillai & V.Bagavathi.	Fundamental of Statistics	S.Chand & Co, New Delhi	2016
2.	D.H. Elhance & Veena Elhance	Fundamental of Statistics	S.Chand & Co, New Delhi	2018
3.	Dr.S.M.Shukla & Dr.K.L.Gupta	Advanced Statistics	Sahitya Bhawan Publications, Agra	2018
4.	P.A. Navanitham	Business Mathematics and Statistics	Jai Publishers, Trichy	2020

Online Reference

S.No	Link
1.	https://youtu.be/3EFPNpRjYOW
2.	https://youtu.be/LXYPT2LtgoQ
3.	https://youtu.be/llhnoG7kFXA
4.	https://youtube.com/playlist?list=PLLhSIFfDZcUUj3w40cJgOm6WGAPjTp-iQ

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	SBC	Semester	III
		Women Entrepreneurship	Credits	2

Preamble

The course makes the learners familiar with Entrepreneurship and role of women entrepreneurs in Economic Development. It also provides knowledge as to institutions supporting women entrepreneurs.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the concept, importance and types of entrepreneurs.	K ₁
CO2	Explaining the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs	K ₂ &K ₄
CO3	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.	K ₃ &K ₄
CO4	Creating ideas to business journey in a structured way.	K ₅
CO5	Imparting awareness regarding the systematic process of developing the product launching.	K ₅

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	H	H
CO2	H	H	M	H	H
CO3	H	H	M	H	H
CO4	H	H	M	H	H
CO5	H	H	M	H	H

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Introduction: Entrepreneur

Meaning – Definition – Characteristics – Functions – Types – Motivating factors to become entrepreneurs - Entrepreneurial competencies – **Qualities of successful Entrepreneur*** – Entrepreneur and Economic development. **(6Hrs)**

UNIT II

Women Entrepreneur:

Concept – Functions-Growth-Importance – Factors influencing the women Entrepreneur – Types – Male Entrepreneur vs. Women Entrepreneur – Minor Entrepreneur – Social Entrepreneur - **Women Entrepreneurship in India****.(6Hrs)

UNIT III

Problems & Financial Assistance:

Problems of Women Entrepreneur - Remedial Measures.Government schemes and Institutional finance to promote women Entrepreneur. **(6Hrs)**

UNIT IV

New Product Preparation:

Branding – Labeling – Packaging (Practical) **(6Hrs)**

UNIT V

Product Launching:

Product Launching – Sales(Practical) **(6Hrs)**

Internal: 40 Marks(Test :15 , New product Preparation : 15 , Sales :10)

External : 60 Marks

*** Self Study**

**** Case Study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	E.Gorden&K.Natarajan,	Entrepreneurship Development	Himalaya Publishing House,Mumbai	2020, 6 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	S.S.Khanka	Entrepreneurial Development	S.Chand&Co, New Delhi	2007
2.	R.Vasanthagopal&S.Santha	Women Entrepreneurship in India	New Century Publications, New Delhi	2008, 1 st edition
3.	Grishma Vijay &Capt.Shekhar Gupta	Most Successful Female Entrepreneurs of India	Notion Press, Chennai	2019
4.	Dr.C.B.Gupta&Dr.N.P.Srinivasan	Entrepreneurial Development	Sultan Chand& Sons, New Delhi	2020

Online Reference

S.No	Link
1.	https://www.youtube.com/watch?v=MdNNGfoxrqA
2.	https://www.youtube.com/watch?v=7YTemWyngA0&feature=youtu.be
3.	https://www.youtube.com/watch?v=ePmfH5_UCPU&feature=youtu.be
4.	https://www.youtube.com/watch?v=K1TwNKA0BM
5.	https://www.youtube.com/watch?v=1C0en74UwTE

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	NME-I Practical Banking	Semester	III
			Credits	2

Preamble

The course enlightens the students with the practical aspects on banking.

Course outcome

Description of Cos		Blooms' Taxonomy Level
CO1	Understanding the relationship between banker and customer.	K ₁
CO2	Distinguishing the various types of deposits and loans offered by the banks.	K ₃
CO3	Drafting letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft and agency services.	K ₄
CO4	Fill up application for opening account, Pay in slip and withdrawal slip.	K ₄
CO5	Fill up of forms relating to fund transfer.	K ₄

SYLLABUS

UNIT I

Banking Introduction:

Banking – Meaning – Definition – Structure of banking system in India - Banker and Customer – Special types of customers – Minor, Married Women – Relationship between Banker and Customer. (6Hrs)

UNIT II

Deposits:

Deposit – Current Deposit Account - Fixed Deposit Account – Savings Deposit Account – Recurring Deposit Account – Loans and Advances – Types of Loans and Advances. (6Hrs)

UNIT III

Letters to the Bank:

Stop Payment for a Cheque – Dishonouring a Cheque – Request for an Overdraft – Request for Agency Services. (6Hrs)

UNIT IV

Procedures - Forms:

Procedures for opening a bank account - KYC Form – Fill up of application for opening account - Fill up of pay in slip and Withdrawal slip. (6Hrs)

UNIT V

Filling up of Forms:

Fill up of cheque leaf - DD challan – NFFT - RTGS. (6Hrs)

Internal : 40 Marks (Test :15 , Filling up of forms : 25)

External : 60 Marks

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	E.Gordon&K.Nataranjan	Banking Theory Law & Practice	Himalaya Publishing House, Mumbai	2021, 29 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	K.P.M.Sundharam&P.N.Varshney	Banking Theory Law & Practice	Sultan Chand & Sons, New Delhi	2014, 20 th edition
2.	S.Gurusamy	Banking Theory Law & Practice	Vijaya Nicole Imprints	2017, 4 th edition
3.	R.Parameswaran&S.Natarajan	Indian Banking	S.Chand, New Delhi	2013
4.	A.Rama&A.Arunadevi	Banking Technology	New Century Book House (P) Ltd, Chennai	2012, 3 rd edition

Online Reference

S.No	Link
1.	https://nptel.ac.in/courses/110105143
2.	https://www.youtube.com/watch?v=iXk3Z7iK9Fs
3.	https://www.youtube.com/watch?v=hotkHSggsng
4.	https://www.youtube.com/watch?v=kizw_qKlcgE
5.	https://www.youtube.com/watch?v=59PC3B7HpDI

Course Code		Course title	Batch:	2022-2025
Hrs/Week	5	Principles of Accountancy-I	Semester	III
			Credits	5

Preamble

The course gives an idea about the accounting principles and to develop the skills in handling the accounts.

Course Outcome

Description of COs		Blooms' Taxonomy Level
CO1	Understanding the accounting methods and rules.	K ₁
CO2	Applying the accounting rules in the preparation of journal.	K ₃
CO3	Applying the accounting rules in the preparation of ledger	K ₃
CO4	Gaining knowledge about subsidiary books and preparing various types of subsidiary books.	K ₂ &K ₃
CO5	Evaluating the arithmetical accuracy of books of accounts.	K ₅

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	H	M	H	M	L
CO2	M	H	M	H	M	L
CO3	M	H	M	H	M	L
CO4	M	H	M	H	M	L
CO5	M	H	M	H	M	L

H - High

M - Medium

L-Low

SYLLABUS

UNIT I

Introduction:

Meaning – Definition - Objectives - Uses and Limitations of Accounting – **Classifications of Accounting*** - Double Entry System – Definition – Rules – Advantages. **(15 Hrs)**

UNIT II

Journal:

Journal : Recording. **(15Hrs)**

UNIT III

Ledger:

Posting of Journal to Ledger - Balancing of Ledger – Journal Vs. Ledger. **(15 Hrs)**

UNIT IV

Subsidiary Books:

Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book- Single column and double column only - Petty Cash Book. **(15 Hrs)**

UNIT V

Trial Balance:

Meaning - Definition – **Preparation of Trial Balance****. **(15 Hrs)**

*** Self Study**

**** Case Study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publication, Chennai, 2017.	2012, 7 th edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	MC Shukla, T.S. Grewal&S.C.Gupta	Advanced Accountancy	S. Chand & Sons, New Delhi	1 st January 2016
2.	R.S.N Pillai and Bagavathi	Advanced Accountancy	S.Chand&Company Ltd, New Delhi.	1 st December 2010
3.	S.P Jain and K.L Narang	Advanced Accountancy	Kalyani Publishers, New Delhi	1 st February 2008
4.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons, New Delhi	1 st January 2013

Online Reference

S.No	Link
1.	https://khatabook.com/blog/double-entry-system-of-accounting/
2.	https://youtu.be/J7ntz3YSzY0
3.	https://youtu.be/oNSjIQjTOqg
4.	https://learn.financestrategists.com/explanation/cash-book/petty-cash-book/
5.	https://youtu.be/EkfbWZzOQpA , https://youtu.be/RzKszbqA5Vc

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper-9 Corporate Accounting	Semester	IV
			Credits	4

Preamble

To enable the students to gain knowledge about accounting procedure for issue and redemption of shares and debentures. It also focuses on procedure relating to the preparation of company final accounts.

Course Outcome:

CO	Description of COs	Blooms' Taxonomy Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K ₁
CO2	Applying the accounting procedure relating to issue and redemption of preference shares.	K ₃
CO3	Applying the provisions of companies Act for solving problems relating to issue and redemption of debentures.	K ₃
CO4	Evaluating the procedure followed for valuation of Goodwill and Share.	K ₅
CO5	Preparing and presenting company final accounts according to the requirements of schedule IV.	K ₄

Mapping CO with PO

PO/CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	H
CO2	H	H	H	L	H
CO3	H	H	H	L	H
CO4	H	H	H	L	H
CO5	H	H	H	L	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Introduction to Joint Stock Company

Meaning – **Kinds of Shares*** – Accounting Procedure for Issue of Shares at Par, at Discount, and at Premium – Pro-rata allotment-Calls in Advance – Calls in Arrears – Forfeiture and Re-issue of Shares. **(21 Hrs)**

UNIT II

Preference Shares

Preference Shares:Provisions of Companies Act – Implications of Sec.80 & Sec.80A - Issue and Redemption. **(12 Hrs)**

UNIT III

Debentures

Debentures – Classification of Debentures –Issue of Debentures:Cash-Consideration other than Cash and collateral security.Redemption of Debentures: Redemption without provision.Redemption out of provision(Excluding Own Debentures) **(18 Hrs)**

UNIT IV

Valuation of Goodwill and Shares

Valuation of Goodwill: Need – Factors affecting valuation of Goodwill-Methods of valuation of Goodwill.Valuation of Shares: Need – Factors affecting valuation of shares -Methods of valuation of Goodwill. **(18 Hrs)**

UNIT V

Final Accounts

Final Accounts** – Preparation and Presentation according to the requirements of Schedule IV Part I and II. **(21 Hrs)**

*** Self study**

**** Case study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Authors	Title of the Book	Publishers	Year of Publication
1.	S.P.Jain and K.L Narang	Advanced Accounting	Kalyani Publishers, New Delhi.	22 th Edition, 2019

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	T.S.Reddy ,A.Murthy,	Corporate Accounting	Margham Publication, Chennai.	2016
2.	Dr. M.A.Arulanandam & K.S. Raman	Advanced Accounting	Himalaya Publishing House, Mumbai.	6 th Revised Edition, 2015
3.	Gupta.R.L & Radhasamy. M	Corporate Accounting	Sultan Chand & Sons, New Delhi.	12 th October 2018
4.	Shukla and Grewal	Advanced Accounting	Sultan Chand & Sons, New Delhi.	1 st January 2016
5.	S.N Maheswari	Fundamentals of Corporate Accounting	Vikas Publishing House Pvt Ltd, Chennai.	7 th August 2020

Related online Resources (MOOC, Swayam, NPTEL, Websites etc.,)

S.No	Link
1.	https://youtu.be/0x-PgRdUoVQ
2.	https://youtu.be/tJ03LIbQXCw
3.	https://youtu.be/v5oRgGohsu0
4.	http://www.slideshare.net/bala13128/issue-of-debentures-by-n-bala-murali-krishna?from_m_app=android
5.	https://youtu.be/89upaxHAMzo
6.	https://youtu.be/PVYrnAedU1M
7.	http://www.slideshare.net/PratishaSwain/company-final-accounts-81902040?from_m_app=android

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper-10 Business Management	Semester	IV
			Credits	4

Preamble

To make the learners acquainted with the basic concepts, principles, practices of business management. It also highlights the necessary skills required for the important management functions like planning, organizing, staffing, communication and control.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Familiarising the basic concepts, principles and practices of business management.	K ₂
CO2	Acquiring knowledge on the concept of planning, its importance and process.	K ₂
CO3	Gaining knowledge on the concept of organization and differentiating formal and informal organization.	K ₂ , K ₄
CO4	Discussing about the delegation and decentralisation of authority in the organisation.	K ₅
CO5	Analysing the staffing process, communication and control functions.	K ₄

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H – High , M – Medium, L - Low

SYLLABUS

UNIT I

Introduction to Management

Definition– Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – **Management Vs. Administration***.(18 Hrs)

UNIT II

Planning and MBO

Planning : Definition – Objectives – Characteristics of Planning -Nature - Importance – Advantages & Limitations – Steps in Planning Process – Management by Objectives. (18Hrs)

UNIT III

Organization

Organization : Definition – Characteristics - Principles – Functions – Importance - Formal & Informal Organisation – **Types of Organisation****. (18 Hrs)

UNIT IV

Delegation of Authority and Decentralisation

Delegation of Authority – Authority- Responsibility – Accountability- Barriers- Overcoming the barriers -Centralization – Meaning –Merits and Demerits.

Decentralization: Meaning –Factors determining the degree of decentralization – Merits and Demerits. (16Hrs)

UNIT V

Staffing and Control

Staffing : Definition – Importance – Staffing process: Recruitment-Selection – Training – Promotion – Transfer – Demotion – Recruitment. Motivation: Definition – Importance - Characteristics – Maslow's Theory of Motivation.

Control : Definition – Steps in Control Process – Requirements for effective Control System. (18Hrs)

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	T.Ramasamy	Principles of Management	Himalaya Publishing House, Mumbai.	8 th Edition 2017

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	LM. Prasad	Principles & Practice of Management	Sultan chand& sons Publications, Nw Delhi.	2019
2.	R.K. Sharma, Shashi.K.Gupta and Ragul Sharma	Business Organisation & Management	Kalyani Publications, New Delhi.	2021
3.	Dr.K.Natarajan, K.P.Ganesan	Principles of Management	Himalaya Publishing House, Mumbai.	7 th Edition 2020
4.	S.Kathiresan&Dr. V.R adha	Business Management	Prasanna Publishers, Chennai.	2017

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://youtu.be/RIozYN_rhkA
2.	https://youtu.be/CevX6MGdOag
3.	https://youtu.be/Gi1MhzExRBw
4.	https://youtu.be/j9_xS6nhU4U

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core paper-11 Auditing	Semester	IV
			Credits	4

Preamble

The course focuses on objectives, types, qualities, rights and duties of an auditor. It also provides knowledge as to vouching of business transactions and verification and valuation of assets and liabilities.

Course Outcome

CO	Description of COs	Blooms Taxonomy Level
CO1	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.	K ₃
CO2	Acquiring knowledge on various records to be maintained for carrying out audit work.	K ₂
CO3	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.	K ₅
CO4	Discussing the steps required in vouching of trade transactions in an organization.	K ₄
CO5	Discussing the steps involved in verification and valuation of assets and liabilities.	K ₄

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	M	L	H
CO3	H	H	M	L	H
CO4	H	H	M	L	H
CO5	H	H	M	L	H

H – High , M – Medium, L – Low

SYLLABUS

UNIT I

Introduction to Auditing

Auditing : Definition – Objectives – Types – Advantages – Auditing vs. Investigation – Qualities of an auditor – Rights and Duties – Company Audit – Auditor – Appointment – Removal – Qualification – Audit Report. Computer Assisted Audit Techniques (CAAT) – Meaning – advantages . **E- Audit: Audit vs E- Audit***

(15 Hrs)

UNIT II

Audit Programme and Internal Control

Audit Programme – Audit notes – Audit files – Working papers – Procedure for Audit – Internal Control – Internal check – Auditor's duty as regards internal check.

(15Hrs)

UNIT III

Vouching

Vouching – Meaning – Internal Check as regards cash - Procedure to be followed in vouching debit and credit side of cash book.

(15Hrs)

UNIT IV

Vouching of Trading Transactions

Vouching of trading transactions – Internal check as regards purchases and sales - Duties of an auditor.

(15Hrs)

UNIT V

Verification and Valuation of assets and liabilities

Verification and Valuation of assets and liabilities** – Meaning – Problems in the valuation of assets – Valuation of assets during inflationary period – Mode of valuation of fixed assets, floating assets, Washing assets and intangible assets- Auditor's position – Valuation of investments – Methods of stock taking – Valuation of stock-in-trade – Verification of liabilities.

(15 Hrs)

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.B.N.Tandon Dr.S.Susharsanam S.Sundharabahu	Practical Auditing	S.Chand Co Ltd, New Delhi.	14 th Edition, 2006

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	M.S.Ramasamy	Auditing	S.Chand Co Ltd, New Delhi.	2015
2.	DinkarPagare	Principles and Practice of Auditing	Sultan Chand & Sons, New Delhi	13 th Edition, 2020
3.	Ravinder Kumar & Virender Sharma	Principles and Practice of Auditing	PHI Learning Private Limited, New Delhi.	3 rd Edition, 2015
4.	Pardeep Kumar BaldevSachdeva	Auditing	Kalyani Publisher, New Delhi.	8 th Revised Edition, 2004.

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://youtu.be/qGMO57weOW0
2.	https://youtu.be/beKcJeynTqo
3.	https://youtu.be/iyP4CoXMMUw
4.	https://youtu.be/oYyZ8EPNppE

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core paper - 12 Business Environment	Semester	IV
			Credits	3

Preamble

To make the students to be familiar with the changing business environment and the factors affecting such environment. It also helps to acquire knowledge as to the Consumer Protection Act, corporate social responsibility, social audit, business ethics and corporate governance.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Gaining knowledge on the concept, nature and significance of business environment.	K ₂
CO2	Analysing the various environmental factors affecting the business.	K ₄
CO3	Explaining the factors governing technological environment and analysing its impact on business.	K ₂ , K ₄
CO4	Acquiring knowledge on the concept of social responsibility of business and social audit and analysing its need to a business organization.	K ₂ , K ₄
CO5	Evaluating the need for corporate governance and business ethics in business.	K ₅

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	L	H
CO2	M	H	L	L	H
CO3	H	H	L	L	H
CO4	H	H	L	L	H
CO5	H	H	L	L	H

H – High , M – Medium, L – Low

SYLLABUS

UNIT I

Introduction to Business Environment

Business Environment –Meaning – Definition – Nature – Importance – Types of Environment – Environmental Analysis – Concept - Process - Benefits and Limitations. **(15Hrs)**

UNIT II

Economic System and Policy

Economic Environment - Economic System - Meaning- Characteristics – Functions – Types - Capitalism, Socialism, Mixed Economy – Economic Policies – Industrial Policy 1991 – Monetary Policy – Fiscal Policy – Economic Conditions . **(15Hrs)**

UNIT III

Technological Environment and Consumer Protection Act 1986

Technological Environment – Factors governing technological environment – impact of technological environment - Technological environment in India – Consumer Protection Act 1986 – Rights of consumer – Consumer Redressal Agencies – remedies available to consumers. **(15Hrs)**

UNIT IV

Corporate Social Responsibility

Social Responsibilities of Business – Arguments for and against Social Responsibilities of Business – **Barriers to Social Responsibility***-Corporate Social Responsibility: Meaning– Definition-Four dimensions of Corporate Social Responsibility – Benefits -Types.**(15Hrs)**

UNIT V

Corporate Governance and Business Ethics

Corporate Governance –Meaning - Need and Significance-Principles- **Corporate Governance in India****-SEBI Code of Corporate Governance-Business Ethics-Concept, Nature, Elements, Sources of ethical standards - Need for Ethics in Business-Factors influencing Business Ethics-Business Ethics in India. **(15 Hrs)**

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Dr. C.B Gupta	Business Environment	Sultan Chand & Sons, New Delhi.	11 th Edition, 2019

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Francis Cherunilam	Business Environment	Himalaya Publishing House, New Delhi	20 th Revised Edition-2015
2	Aswathappa.K	Essentials of Business Environment	Himalaya Publishing House, New Delhi.	9 th Edition, 2018
3	Dr.V.Sinha	Business Environment	SPBD Publishing House, Agra, Uttar Pradesh.	2020
4	Dr.Ritu Gupta	Economic and Business Environment	Taxmann Publishing Company Ltd, New Delhi.	2021
5	Dr.L.Natarajan	Business Environment	Merit India Publications, Madurai	1 st Edition, 2003

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://onlinecourses.swayam2.ac.in/imb22_mg02/preview
2	https://onlinecourses.nptel.ac.in/noc22_hs16/preview
3	https://youtu.be/R7CEepLQVS8
4	https://youtu.be/hSzI1X5JfJo
5	https://youtu.be/IPKC4IS4uyo

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Allied - 4 Business Mathematics	Semester	IV
			Credits	5

Preamble

The course aims to provide theoretical and practical knowledge on various topics of mathematics applied in real time business situation.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Recognizing the application of SET theory in real life situation.	K ₅
CO2	Distinguishing with the Simple and compound interest and Demonstrating its Calculations.	K ₄
CO3	Explaining the uses of Ratios in Real life situation.	K ₃
CO4	Performing the Matrix operations and Expressing a system of Simultaneous Linear Equations in Matrix Form.	K ₅
CO5	Understanding the basic principles of probability and applying these principles in problem solving situation.	K ₂ , K ₃

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	H
CO2	H	H	H	L	H
CO3	H	H	H	L	H
CO4	H	H	H	L	H
CO5	H	H	H	L	H

H – High , M – Medium, L – Low

SYLLABUS

UNIT I

Elements of Set Theory

Elements of Set Theory – Definition – Symbols – Roaster Method and Rule Method – **Types of Sets*** – Union & Intersection – Sub-sets – Complement Set – Difference of Two Sets – Family of Sets – Venn Diagrams – Demorgan's Laws.

(18 Hrs)

UNIT II

Ratio

Ratio – Definition – Inverse of ratio – Dividing a number into a given ratio – Commensurable and incommensurable quantities – Compound ratio – Duplicate ratio – Triplicate ratio – Sub-duplicate ratio – Sub-triplicate ratio – Continued ratio – Theorems on ratio.

(18 Hrs)

UNIT III

Interest Calculation

Interest calculation – Simple interest – Compound interest – **Depreciation**** – Percentage.

(18 Hrs)

UNIT IV

Matrix

Matrix - Definition – Types – Addition, Subtraction and Multiplication of Matrix – Scalar multiplication(Simple problems only) – Determinants of order two and three – Cramer's Rule - Solution of a system of Linear equation - Cofactor – Adjoint – Inverse of a matrix.

(18 Hrs)

UNIT V

Theory of Probability

Theory of Probability – Theorems – Conditional Probability – Baye's Theorem – Mathematical Expectations. **(Simple Problems only)** **(18 Hrs)**

*** Self study**

**** Case study**

Note:20 % Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	S.M.Shukla	Business Mathematics	SahityaBhawan Publications, Agra	2019

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	D.C.Sancheti&V.K.Kapoor	Business Mathematics	Sultan Chand & Sons, New Delhi	2002, 11 th Edition
2.	S.P.Gupta	Statistical Methods	Sultan Chand & Sons, New Delhi	2021, 46 th Edition
3.	R.S.N.Pillai&Bagavathi	Statistics	S.Chand& Co, New Delhi	2016, 8 th Edition
4.	M.Manokaran&C.Elango	Business Mathematics	Palani Paramount Publications, Palani	2013, 8 th Edition

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1.	https://nptel.ac.in/courses/111106112
2.	https://nptel.ac.in/courses/110107114
3.	https://nptel.ac.in/courses/111105090
4.	https://onlinecourses.swayam2.ac.in/nce22_sc17/preview
5.	https://nptel.ac.in/courses/111105111

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	SBC E-Commerce	Semester	IV
			Credits	2

Preamble

The course focuses on the objectives, classification and applications of E-Commerce technologies.

Course Outcome

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Understanding the concept and objectives of E-Commerce.	K ₂
CO2	Acquiring the knowledge about classification of E-Commerce.	K ₂
CO3	Discussing the concept of E-commerce technologies and analysing its application in business.	K ₂ , K ₄
CO4	Elucidating the process of EDI.	K ₄
CO5	Assessing the E-Security protection as per the Information Technology Act-2000.	K ₅

Mapping CO with PO

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H – High , M – Medium, L – Low

SYLLABUS

UNIT I

An Overview of E-Commerce

Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- **Advantages and disadvantages of E-Commerce*** (6 Hrs)

UNIT II

Classification of E –Commerce

Business – to – Business E- Commerce: B2B, B2C, C2C, C2B, B2E** -
Impact of E-Commerce. (6 Hrs)

UNIT III

Framework and Application of E-Commerce

Anatomy of E-Commerce – Supply Chain Management - Applications of E-Commerce Technologies. (6 Hrs)

UNIT IV

Electronic Data Interchange (EDI)

Process of EDI–EDI components- Benefits of EDI- Value Added Networks —
Internet based EDI. (6 Hrs)

UNIT V

E- Security Protection

Protecting the Network – Firewalls – Types of Firewall – Cyber law – Cyber crime –The Information Technology Act, 2000.(6 Hrs)

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Ravi Kalakota, Andrew B.Whinston	Frontiers of Electronic Commerce	Pearson Publications	2015, Revised Edition

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.C.S.Rayudu	E-Commerce	Himalaya Publishing house	2015, Revised Edition
2.	Bharat Bhasker	Electronic Commerce Framework Technologies and Applications	McGraw Hill Education(India)	2018
3.	Dr.U.S. Pandey Er.SaurabhShukla	E-Commerce	S.Chand	1 st April ,2007

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/_rUC1asx2LE
2	https://youtu.be/n1E5m6GLIVY
3	https://youtu.be/TOKcb0S9nt4
4	https://youtu.be/LLWAlerODSk

SEMESTER –IV
PART V
EXTENSION ACTIVITIES

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Principles of Accountancy-II	Semester	IV
			Credits	5

Preamble

The course enables the students to apply the accounting principles for preparation of final accounts and bank reconciliation statement.

Course Outcome

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Recollecting the accounting principles and preparing Manufacturing/Trading and Profit and Loss account.	K ₂ , K ₄
CO2	Analysing the financial position of the business by preparing Balance Sheet.	K ₄
CO3	Preparing the final accounts of one man company in accordance with the GAAP.	K ₄
CO4	Preparing the bank reconciliation statement to reconcile the bank balances as per cash book and pass book.	K ₄
CO5	Calculating the Average due date and Interest on drawings of partners.	K ₅

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	M
CO2	H	H	H	M	M
CO3	M	M	H	M	H
CO4	M	M	H	M	H
CO5	M	M	H	M	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Final accounts

Preparation of Manufacturing / Trading and Profit and Loss Account.

(15Hrs)

UNIT II

Final accounts

Preparation of Balance Sheet .

(15Hrs)

UNIT III

Final accounts with adjustments

Final accounts of one man company with Adjustments:** Closing stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance and Depreciation.

(15Hrs)

UNIT IV

Bank Reconciliation Statement

Bank Reconciliation Statement : Meaning – Need – **Causes for differences between Cash book and Pass book*.**

(15Hrs)

UNIT V

Average Due Date

Average Due Date : Meaning – Determination of due date –Calculation of interest – Interest on drawings of partners.

(15Hrs)

*** Self study**

**** Case study**

Note:20% Theory and 80% Problem

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	T.S.Reddy&A.Murthy,	Financial Accounting	Margham Publication, Chennai.	7 th Edition - 1 January 2012

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1	MC Shukla, T.S. Grewal& S.C. Gupta	Advanced Accountancy	S. Chand & Sons, New Delhi	1 st January 2016
2	R.S.N Pillai and Bagavathi,	Advanced Accountancy	S.Chand&CompanyLtd, New Delhi.	1 st December 2010
3	S.P Jain and K.L Narang,	Advanced Accountancy	Kalyani Publishers, New Delhi.	1 st February 2008
4	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	1 st January 2013

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://khatabook.com/blog/double-entry-system-of-accounting/
2	https://youtu.be/J7ntz3YSzY0 and
3	https://youtu.be/oNSjIQjTOgg , https://learn.financestrategists.com/explanation/cash-book/petty-cash-book/
4	https://youtu.be/EkfbWZzOQpA , https://youtu.be/RzKszbqA5Vc

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	7	Core Paper-13 Income Tax Law and Practice	Semester	V
			Credits	5

Preamble

The course aims to impart basic understanding about Income Tax Act 1961. It also provides knowledge as to the computation of income under various heads.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Understanding the basic concepts of Income tax, residential status of an assessee and applying the various provisions of Income Tax Act 1961 for computing tax liability.	K ₂ , K ₃
CO2	Infer the provisions of Income from salary and its computation.	K ₄
CO3	Explaining about Income from House property and its computation.	K ₂ , K ₄
CO4	Acquiring the skills of computing profits and gains of business or profession and capital gains.	K ₅
CO5	Computing Income from other sources and calculating total income after set-off and carry forwards.	K ₅

Mapping CO with PO:

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	H
CO2	H	H	H	L	H
CO3	H	H	H	L	H
CO4	H	H	H	L	H
CO5	H	H	H	L	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Concept of Income Tax

Income Tax Act 1961 – Introduction – Definitions – Assessee – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income. Residential status – Individual, HUF, Joint Stock Company – **Income Exempt from Tax(Sec.10)*(Theory only)** **(15Hrs)**

UNIT II

Income from salary

Computation of Income from salary. **(30Hrs)**

UNIT III

Income from house property

Computation of Income from house property.**(15Hrs)**

UNIT IV

Profits and gains from business or profession and Capital gains

Computation of Profits and gains from business or profession and Capital gains.** **(25Hrs)**

UNIT V

Income from other sources and set off and carry forward of losses

Computation of Income from other sources and Set off and carry forward of losses. **(21Hrs)**

*** Self study**

**** Case study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.H.C.Mehrothra&Dr.S.P.Goyal,	Income Tax Law & Practice	SahityaBhawan Publications, Agra	1 st January 2022.

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.Vinod& K. Singhania	Student's Guide to Income Tax	Taxmann'sPublications,New Delhi.	August 2021
2.	V.P. Guar & D.B Narang	Income Tax :Law and Pactice	Kalyani Publishers, New Delhi	1 st January 2022

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/1eah906jxN8
2	https://youtu.be/_cLnjIH-g_E
3	https://youtu.be/vDrYBJReG5Q
4	https://youtu.be/7p3esqZX28k

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper-14 Cost Accounting	Semester	V
			Credits	4

Preamble

The course focuses on the objectives, features, classification, elements of cost accounting and explains how cost accounting differs from financial and management accounting. It also provides knowledge about elements of cost and their valuation.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Understanding the concepts of cost accounting, its advantages and preparation of cost sheet.	K ₂ , K ₃
CO2	Gaining knowledge about the various levels of stock to be maintained in the stores and recording the quantity and value of materials in Bin card and stores ledger	K ₂ , K ₃
CO3	Acquiring knowledge on remuneration and incentives given to labour and examines different methods of wage payment.	K ₂ , K ₄
CO4	Allocating and apportioning the overheads to production and service departments and calculating the overhead absorption rate.	K ₄
CO5	Predicting the total cost and unit cost of a product at each stage of production in process costing.	K ₅

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	M	L	H
CO3	H	H	M	L	H
CO4	H	H	M	L	H

CO5	H	H	M	L	H
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H – High , M – Medium, L – Low

SYLLABUS

UNIT I

Introduction to Costing

Costing: Definition – Importance– Objectives and Advantages – **Difference between Cost and Financial Accounting*** – Analysis and Classification of Costs – Preparation of Cost Sheet. **(14 Hrs)**

UNIT II

Materials

Materials: Meaning- Direct and Indirect Material-Different Methods of Valuing Material Issues– Different Stock Levels, Economic Order Quantity. **(19 Hrs)**

UNIT III

Labour

Labour –Meaning – Direct and Indirect Labour – Remuneration and Incentive Schemes –Over Time, Idle Time – Control Over Idle Time – Labour Turnover – Meaning and Measurement. **(19 Hrs)**

UNIT IV

Accounting of Overheads

Accounting of Overheads: **Fixed and Variable Overheads**** – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution and Secondary Distribution of Overheads – Calculation of Machine Hour Rate. **(19 Hrs)**

UNIT V

Process costing

Process costing – Normal loss – Abnormal Loss and Abnormal gains.
(Excluding inter process profit and equivalent production). **(19 Hrs)**

*** Self study**

**** Case study**

Note: 20% Theory and 80% Problems

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	S.P.Jain&K.L .Narang	Cost accounting	Kalyani Publishers, Delhi.	2020

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	B.S.Khanna, I.M. Pandey, G.K.Ahuja, M/N.Arora.	Practical Costing	S.Chand Publications, New Delhi.	2012
2.	Dr.R.Ramachandran&D r.R.Srinivasan.	Cost accounting	Sri Ram Publications,Chennai.	2019
3.	R.S.N.Pillai&V.Bagavathi.	Cost accounting	S.Chand Publications, New Delhi.	2010
4.	T.S Reddy& V.M Moorthy.	Cost accounting	Margham Publications, Chennai.	2019

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/H8uPssjep-4
2	https://youtu.be/yagisV2OnH0
3	https://youtu.be/A_vFKvydUeY
4	https://youtu.be/kuTBkXJAu90
5	https://youtu.be/m7ESGkDDgB0

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Core Paper-15 Marketing	Semester	V
			Credits	4

Preamble

The course focuses on the modern market concept and marketing mix. It also impart knowledge on product, pricing, sales promotion and make the learners aware of recent developments in marketing.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Defining the core concepts of marketing and discussing the role of marketing in Business and Society.	K ₂ , K ₃
CO2	Analysing the different stages of product life cycle and identifying the importance of branding and packaging.	K ₂ , K ₄
CO3	Acquiring knowledge on the concept of pricing, channels of distribution and analysing the factors influencing pricing and channels of distribution.	K ₂ , K ₃
CO4	Understanding the concept of sales promotion, advertising and analysing the different kinds of advertising medias.	K ₂ , K ₄
CO5	Applying the recent developments in marketing to improve the profitability of an organization.	K ₃

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Introduction to Marketing

Marketing :Meaning – Definition – Concepts - Importance – Modern Marketing Concept –Marketing Functions–**Marketing Mix***: Introduction to 4 Ps.

(15 Hrs)

UNIT II

Product,Branding,Labeling and Packaging

Product : Meaning – Definition – Features – Product Policies – Product Innovation – New Product Planning – Product Management: Product Failure–**Product Life Cycle****– Branding – Meaning – Reasons – Functions – Features – Types – Advantages – Labelling – Meaning – Functions –Packaging – Meaning – Functions – Materials used for Packaging – Kinds – Requisites of good package.

(15 Hrs)

UNIT III

Pricing

Pricing : Meaning – Importance – Factors – Objectives – Kinds. Channels of distribution– Types of channels– Channel Function– Factors affecting choice of distribution channel –Multichannel Marketing System.

(15 Hrs)

UNIT IV

Sales Promotion & Advertising

Sales Promotion – Meaning – Definition – Objectives – Advantages – Disadvantages – Kinds. Advertising – Meaning – Definition – Objectives – Functions – Kinds of Advertising – Advantages – Objections – Elements – Kinds of advertising media.

(15 Hrs)

UNIT V

Recent Developments in Marketing

Online marketing: Meaning – Importance –Kinds–Advantages – Disadvantages. **Rural marketing:** Meaning – Importance –problems of rural marketing. **Green marketing:** Meaning – Importance – problems of green marketing. **Digital Marketing:** Meaning – Definition – Merits – Demerits.**(15 Hrs)**

* Self study

** Case study

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr.C.B.Gupta and Dr. N.Rajan Nair.	Marketing Management	Sultan Chand & Sons, New Delhi.	2018

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Dr. C.B. Mamoria, R.L.Joshi and Dr. N.IMulla,	Principals and practice of Marketing in India	KitabMahal, Alahabad.	2022
2.	R.S.N. Pillai and Bhagavathy,	Marketing Management	S.Chand & Sons, New Delhi.	2010
3.	Philip Kotler,	Marketing Management	Sultan Chand & Sons, New Delhi.	2015
4.	J.Jayasankar	Marketing Management	Margham Publication, Chennai.	2013

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1.	https://youtu.be/s5icAvWjyps
2.	https://youtu.be/sEca7vheNm8
3.	https://youtu.be/rcagUg4UcBI
4.	https://youtu.be/3yKrc5Qt_Vk
5.	https://youtu.be/Vp_Ndyq_p2g

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Elective-1 (Option – 1) Indian Financial Markets	Semester	V
			Credits	5

Preamble

The course aims to impart knowledge on the financial system prevailing in India. It also focuses on the role played by money market and capital market in the Indian economic development.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Understanding the financial concept, system and structure of financial market and analyzing the weakness of Indian financial system.	K ₂ , K ₄
CO2	Observing the money market operations and examining the features of various money market instruments.	K ₃ , K ₄
CO3	Recognizing the role played by new issue market and analyzing the different methods of floating new issue.	K ₃ , K ₄
CO4	Examining the function, procedures of stock exchange and analyzing the defects of stock market.	K ₃ , K ₄
CO5	Acquiring knowledge about controller of capital issues and SEBI Guidelines regarding securities market.	K ₂

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	M
CO2	H	H	M	L	M
CO3	H	H	M	L	M
CO4	H	H	M	L	M
CO5	H	H	M	L	M

H-High M-Medium L-Low

SYLLABUS

UNIT-I

Financial System in India

Financial system – Functions-Financial Concept-Financial Intermediaries – Financial Market – Meaning – Importance – **Classification of Financial Market** *.CapitalMarket:Importance of Capital Markets-Financial Instruments-Development of Financial system in India-Financial system and Economic development-weakness of Indian Financial System. **(15 Hrs)**

UNIT-II

Money Market

Money Market-Features-Importance-composition of Money market: Call money market-Commercial bills market-Acceptance Market-Treasury bill market-Recent Developments in money market. Structure of Indian Money Market-Deficiencies of Indian Money Market. **(15 Hrs)**

UNIT-III

New Issue Market

New Issue Market: Meaning-Functions-Methods of Floating new issues-general guidelines for new issue-Principal steps of a public issue-SEBI guidelines for IPOs-Advantages and disadvantages of Primary Market. **(15 Hrs)**

UNIT-IV

Secondary Market

Secondary Market-functions-procedures-listing of securities-Registration of stock brokers-functions-Indian Stock Exchange- Objectives-functions-Organizational defects of Indian stock market.

NSE-Online Trading-**Stock indices of BSE &NSE**** **(15 Hrs)**

UNIT-V

Online Stock Trading

Online Stock Trading: Practicals or Demonstration **(15 Hrs)**

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	E.Gorden&K.Natarajan,	Financial Markets and Services	Himalaya Publishing House, New Delhi ,2016.	1 st January 2018

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	S. Gurusamy	Financial markets and Institutions	Vijay Nicole Imprints Pvt. Ltd,2015.	1 st January 2015
2.	N.Bhole	Financial Institutions & Markets	TataMcGraw-Hill Education, 2015.	25 th June 2017

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/mvqOhBINWjc
2	https://youtu.be/SxH-g7Htiho
3	https://youtu.be/PssSd8cj1lw
4	https://youtu.be/XID75ZoBEus

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 1 (Option 2) STRATEGIC MANAGEMENT	Semester:	V
Hrs / Week :	5		Credits :	5

Preamble

The course aims to provide an understanding on the basic concepts of Strategic Management. The course also provides in-depth knowledge on strategy formulation, strategic analysis and implementation.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Understanding the meaning, importance, process and model of strategic Management	K ₂
CO2	Gaining knowledge on the concept of corporate social planning.	K ₂
CO3	Acquiring conceptual knowledge on strategy formulation and distinguishing different types of strategy formulation.	K ₂ , K ₄
CO4	Evaluating the various tools and Techniques used for strategic analysis.	K ₅
CO5	Analyzing the various methods used for strategic Implementation, Evaluation and Control.	K ₄

Mapping CO with PO :

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	M
CO2	H	H	L	H	M
CO3	H	H	L	M	M
CO4	H	H	L	H	M
CO5	H	H	L	M	M

H - High; M - Medium; L - Low

SYLLABUS

UNIT I

Introduction to Strategic Management

Introduction – Strategy – Meaning – Importance – **Strategic Management-Process*-Model of Strategic Management Process-Environmental Appraisal.**

(18Hrs)

UNIT II

Corporate Strategic Planning

Corporate Strategic Planning-Mission and Goals-Mission Formulation-Characteristics of Mission Statement-Objectives and Goals-Characteristics of Objectives-Formulation of objectives-Vision.

(18 Hrs)

UNIT III

Strategy Formulation

Strategy Formulation-Stability Strategies- Growth Strategies-Retrenchment Strategies- Strategic Alliances-Combination of Strategies-Business Unit level Strategy-Generic Strategies-Offensive Strategies-Defensive Strategies-Functional Level Strategies-Production /Operation strategies-Marketing Strategies-Finance Strategies.HR Strategies.

(18 Hrs)

UNIT IV

Strategic Analysis and Selection

Strategic Analysis and choice- Tools and Techniques of Strategic Analysis-Corporate Portfolio Analysis-**SWOT Analysis-Life cycle Analysis-Industry Analysis**-Competitor Analysis.**

(18 Hrs)

UNIT V

Strategic Implementation

Strategic Implementation and Control-Structural Implementation- Behavioural implementation-Functional Implementation-Strategic Evaluation and Control-Strategic management in Non-profit organization -Small business management-Public sector companies-Multinational companies.

(18 Hrs)

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	P.SubbaRao,	Business Policy and Strategic management	Himalaya Publishing House, New Delhi	2010

Reference Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	L.M Prasad	Strategic Management	Sultan Chand & Sons, New Delhi.	2018
2.	Dr.M.JeyaRathinam,	Strategic Management	Himalaya Publishing House , New Delhi.	2014
3.	AzharKazmi,	Strategic Management and Business Policy	TataMcgrawHillLimited, New Delhi.	2015
4.	John A Pearce II Richard B Robinson And AmitaMital	Strategic Management: Formulation, Implementation and Control	TataMcgrawHills Limited, New Delhi	2017

Related online Resources (MOOC,Swayam,NPTEL,Websites etc.,)

S.No	Link
1.	https://youtu.be/icROuBkh7NU
2.	https://youtu.be/Msg4rv64IHI
3.	https://youtu.be/LlsRxP-bxFw
4.	https://youtu.be/HjQad9wkkYY
5.	https://youtu.be/fFdWaATFLjw

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	5	Elective – 2 (Option – I) Computer Application - Practical	Semester:	V
			Credits:	5

Preamble

The Course gives a basic understanding of Computer operations and applications in different fields. It provides knowledge of hardware and software and produces the graduates with adequate professional knowledge and skills in the computing field.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Formatting the text and pictures in MS Word.	K ₄
CO2	Understanding and applying mail merge concept in MS Word.	K ₂ , K ₃
CO3	Creating slideshow for college activities with charts in MS PowerPoint.	K ₆
CO4	Creating students Mark list, Employee payroll, Electricity bill and pivot table in MS Excel.	K ₆
CO5	Creating the database and forms in MS Access.	K ₆

Mapping CO with PO

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	L
CO2	H	H	L	H	L
CO3	H	H	L	H	L
CO4	H	H	L	H	L
CO5	H	H	L	H	L

H - High, M - Medium, L – Low

SYLLABUS

UNIT-I

MS-Word: Alignment and Editing Text-Text Formatting text: Font Size –Font Style-Line Space- Paragraph Space-Table: Table style-Alignment option- merge and Split option- working with object: Inserting symbols, word art, chart- Mail Merge.

UNIT-II

MS-Powerpoint: Setting up Powerpoint environment- Creating Slides and Applying themes- Working with bullets and numbering – working with objects.

UNIT-III

MS-Excel: Introduction to Excel- Formatting excel work book – Perform calculations with function- sort and filter data with Excel.

Unit-IV & V

SQL:Introduction- DDL Commands DML Commands- Types of functions in SQL.

LIST OF PROGRAMS

MS WORD

1. Text Manipulation: Write a Paragraph about your institution and change the font size and font type, spell check, Aligning and justification of text, Newspaper format.
2. Macro creation
3. Prepare a table of your choice using table properties and change page setup properties.
4. Mail Merge: prepare call letter for interview addressing 5 persons by using mail merge.

MS POWERPOINT

1. Scenery Creation by using animation.
2. Design a slide for courses offered by your college.
3. Create a slideshow for presentation of a paper in a seminar with a chart.

MS EXCEL

1. Data sorting – Ascending and Descending (Both Numbers and Alphabets).
2. Mark list preparation for a student by applying all the conditions for its preparation by using filter option.
3. Employee pay roll using appropriate formula.
4. Electricity Bill Preparation
5. Pivot table
6. Statistical and Financial Functions.

SQL

1. Create Student Table using DDL Commands.
2. Create Employee Table Using DML Commands.
3. Numeric and Character Functions in SQL.

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Prof. Sathish Jain, M.Geetha, Kirathika	Microsoft Office 2010	BPS Publications, New Delhi.	2010

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	Bittu Kumar	Mastering Ms-Office	V&S Publishers, New Delhi.	2010
2.	Alexis Leon & Mathews Leon	Database Management System	Vikas Publications, Uttar Pradesh.	2001

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1.	https://youtu.be/XF34-Wu6qWU
2.	https://youtu.be/ME_F9yypzsw
3.	https://youtu.be/rwbho0CgEAE
4.	https://youtu.be/57jBdK3YVJo

Course Code :		Course Title	Batch:	2022 – 25
		Elective – 2 (Option-2) ORGANIZATIONAL BEHAVIOUR	Semester:	V
Hrs / Week :	5		Credits :	5

Preamble :

The course aims to enrich the students with the concepts, theories, principles and practices relating to individual behaviour, group behaviour and organizational culture.

Course Outcome

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Familiarizing the basic concepts of organizational behavior and analyzing various organizational behavior models.	K ₁ , K ₂
CO2	Acquiring knowledge about constituents of individual behaviour such as intelligence, personality, learning, motivation etc.,	K ₂
CO3	Discussing the group behavior in terms of group dynamics, team dynamics, work place behavior and conflict management.	K ₄
CO4	Gaining knowledge on leadership, communication and analyzing various leadership styles.	K ₂ , K ₃
CO5	Analysing the implications of organisation culture and change in the effective functioning of an organisation.	K ₄ , K ₅

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	H	M	H
CO3	H	H	H	M	H
CO4	H	H	H	M	H

CO5	H	H	H	M	H
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H - High; M - Medium; L - Low

SYLLABUS

UNIT I

Introduction to Organizational Behaviour

Nature of Organizational Behaviour : Meaning – Definition – Importance – Foundations of OB – Approaches to the study of OB – Advantages – Disadvantages – **Types of Managers*** – Emerging challenges – Opportunities – OB models. **(18 Hrs)**

UNIT II

Individual Behaviour and Motivation

Individual Behaviour : Foundations of Individual Behaviour – Intelligence – Nature – Types. Personality – Nature – Determinants of Personality – OB related traits. Learning – Principles – Significance. Motivation – Importance – Theories (Maslow's and Herzberg) **(18 Hrs)**

UNIT III

Group Behaviour

Group Behaviour : Group dynamics - Nature of Group – Types of Groups - Determinants of Group Behaviour – Group Decision-making – Approaches. Team dynamics – Nature of Teams – Types of Teams - Benefits and Problems from Teams – Work place behaviour. Conflict – Nature – Changing views of Conflict – Levels of Conflict – Conflict Management. **(18 Hrs)**

UNIT IV

Leadership and Communication

Leadership : Nature – Importance – Formal and Informal Leadership – Leadership styles and their implications. Communication – Meaning – Significance – Factors influencing Organisational Communication – Communication flows - Informal Communication. **(18 Hrs)**

UNIT V

Organisational Culture and Change

Organisational Culture and Change : Nature of Organisation – **Organisational Structure****– Types of Organisation – Key elements of Structure – Organisation Culture – Nature of Change – Levels of Change – Forces for Changes in Organisation – Resistance to change- Managing Resistance to change. **(18 Hrs)**

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	K.Aswhathappa	OrganisationalBehaviour	Himalaya Publishing House, Mumbai.	2018

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1	R.S. Dwivedi	Human Relations and OrganisationalBehaviour : Global Perspective	Macmillan Business Books and Lakshmi Publications,	5 th Edition, 2008
2	L.M.Prasad	OrganisationalBehaviour	Sultan S.Chand& Co, New Delhi	2019
3	Dr.C.B.Gupta	OrganisationalBehaviour With Text and Cases	Sultan S.Chand& Co, New Delhi	2020
4	S.Shajahan	OrganisationalBehaviour	New Age International (P)Ltd, New Delhi.	2015
5	Dr.C.D. Balaji	OrganisationalBehaviour	Margham Publications, Chennai	2015

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/SheMhZeajyk
2	https://youtu.be/_4fYtjb5-UA
3	https://youtu.be/F0D9jcCj2-o
4	https://youtu.be/HI7TVP-C9ds

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	SBC Commercial Practices	Semester	V
			Credits	2

Preamble

The course imparts practical knowledge as to the various commercial practices in communication, banking, Marketing and taxation.

Course Outcome

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Drafting letters and applications to the local bodies under various circumstances.	K ₃
CO2	Fixing brand name, preparing sales report, minutes, agenda and advertisement slogan.	K ₄
CO3	Applying knowledge for filing of GST Registration form and PAN Card.	K ₃
CO4	Filling up of forms relating to banking transactions and preparingsaral form.	K ₄
CO5	Evaluating the tax Liability of individual and applying the knowledge of E-Filing of Tax return.	K ₃ ,K ₅

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	H	M
CO2	H	H	L	H	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Letters to the Local Bodies-Preparation of sales report. **(6 Hrs)**

UNIT II

Fixing Brand Name – Writing Advertisement Slogans. **(6 Hrs)**

UNIT III

Filling up of Pay-in-Slip – Withdrawal Slip – Cheque Leaf – DD Challan-NEFT-RTGS. **(6 Hrs)**

UNIT IV

Deductions U/S 80 C to 80 U* – Assessment of individuals(6 Hrs)**

UNIT V

Computation of Tax Liability – Filing of Form 16 – Preparation of SaralForm.Application for PAN Card. **(6 Hrs)**

*** Self study**

**** Case study**

Record : 40

Practical Examination : 60

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core Paper-16 Management Accounting	Semester	VI
			Credits	5

Preamble

The course focuses on the meaning and objective of management accounting. It enables the students to apply the various techniques of management accounting for decision making in business.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Acquiring the basic concept of Management accounting and differentiating it from cost and financial accounting.	K ₁ ,K ₄
CO2	Discussing the preparation of fund flow statement and cash flow statement.	K ₂ ,K ₄
CO3	Applying the techniques of preparation of standard costing and variance analysis and analyzing its usefulness to business.	K ₃ ,K ₄
CO4	Evaluating the techniques of Marginal costing and applying it in decision making process.	K ₃ ,K ₅
CO5	Acquiring knowledge about the concept and objects of Budgeting and preparation of cash and flexible budgets.	K ₁ ,K ₅

Mapping CO with PO

PO/CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	L
CO2	H	H	M	L	L
CO3	H	H	H	L	L
CO4	H	H	H	L	L
CO5	H	H	H	L	L

H-High M-Medium L-Low

SYLLABUS

UNIT I

Introduction and Accounting Ratio

Management Accounting – Meaning - Definition – Objectives – **Relationship between cost, financial and Management Accounting***.

Accounting Ratio**– Significance - Utility and limitations - Analysis for liquidity - Profitability and Solvency– Construction of balance sheet. **(21 Hrs)**

UNIT II

Fund Flow and Cash Flow Analysis

Fund Flow Statement: Working capital – Schedule of changes in working capital - Preparation of Fund Flow Statement. Cash Flow Statement: Difference between Fund Flow and Cash Flow Analysis – Sources of cash – Application of cash - Preparation of Fund Flow Statement.(with simple adjustment) . **(21 Hrs)**

UNIT III

Standard Costing and Variance Analysis

Standard Costing : Meaning – Application of Standard Costing – Material Cost – Labour cost. Variance Analysis: Meaning - Material variances and Labour variances. **(21 Hrs)**

UNIT IV

Marginal Costing

Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(21 Hrs)**

UNIT V

Budgetary Control

Budgetary control – Meaning – Definition – Objectives – Advantages – Limitations – Steps in the installation – Types of Budget(Cash and Flexible budget only). **(21 Hrs)**

*** Self study**

**** Case study**

Note: 30% Theory and 70% Problems

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	R.K Sharma SashiK.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers, NewDelhi.	Reprint 2016, IV Edition

Reference Books:

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	S.P.Jain&K.L.Narang	Cost Accounting	Kalyani Publishers, NewDelhi.	2013,21 st Edition
2.	S.N. Maheswari	Management Accounting	Sultan&Sons, New Delhi.	1 st December 2014
3.	Reddy T.S and Murthy	Management Accounting	MarghamPublications, Chennai.	2013 VIII Edition

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/CnhU3duai-c
2	https://youtu.be/fPAwVSLEtx0
3	https://youtu.be/ApM6ya_Eomw
4	https://youtu.be/BILh4AHeTDY

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	7	Core - 17 Goods and services Tax	Semester	VI
			Credits	5

Preamble

The course provides in-depth knowledge of the various provisions of indirect taxation. It also helps the students to understand about the levying and collection of GST, procedure involved in GST registration.

Course Outcomes

CO	Description of COs	Blooms' Taxonomy Level
CO1	Understanding the basic principles underlying indirect taxation and distinguishing between direct and indirect taxes.	K ₁ ,K ₄
CO2	Identifying and analysing the procedural aspects relating to GST.	K ₃
CO3	Acquiring the knowledge of registration under GST	K ₂
CO4	Examining the rules and features with regard to valuation of supply of goods and services and input tax credit.	K ₄
CO5	Understanding the concept of levy and collection of GST under GST Act.	K ₂

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	M	L	H
CO2	H	H	M	L	H
CO3	H	H	M	L	H
CO4	H	H	M	L	H
CO5	H	H	M	L	H

H - High; M - Medium; L - Low

SYLLABUS

UNIT – I

Introduction to Indirect Taxes

Indirect taxes – Meaning – definition – objectives – characteristics-canons of taxation-**Advantages &disadvantages of Indirect taxes*** -Difference between direct and indirect taxes (12 Hrs)

Unit-II

Goods and Service Tax

Features-taxes subsumed into GST-Advantages and limitations of GST-GST rate Structure-Central GST-State GST-Integrated GST (13 Hrs)

Unit-III

Regristration under GST

Regristration under GST**-GSTIN-Persons liable for registration-Time limit for Registration-Threshold limit.

Time of supply of Goods and Services: Importance of Time of supply in GST-Time of supply of goods(Sec.12)-Time of supply of services. (15 Hrs)

Unit-IV

Valuation of supply of Goods and Services

Valuation of supply of Goods and services:Valuation of supply,Transaction value-Inclusion in value of supply-Exclusion in value of supply-valuation rules-Input tax credit. (18 Hrs)

Unit-V

Levy& Collections under GST

Levy& Collection** -Taxable event-Levy& Collections under GST-Composition Levy – objectives-features of composition Levy – Applicability-Eligible criteria – persons-eligible for and not eligible for composition Scheme-Conditions and restrictions for composition levy-Rate of tax applicable for composition scheme-methods to collect tax under GST. (17 Hrs)

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	H.C.Mehrotra & V.P.Agarwal	Goods and Services Tax	SahityaBhawan Publications, Agra	2021, 6 th Edition

Reference Book

S.No	Author	Title of the Book	Publisher	Year of Publication
1.	V.Balachandran	Indirect Taxation	Sultan Chand & Sons, New Delhi	2019, 18 th Edition
2.	V.S.Datey	Indirect Taxes	Taxmann Publication(P) Ltd, New Delhi	2020, 44 th Edition
3.	R.Parameswaran&P.Viswanathan	Indirect Taxes GST and Customs Law	Kavin Publications, Coimbatore	2018, 1 st Edition
4.	Radhakrishnan P	Indirect Taxation	Kalyani publishers, New Delhi	2016, 4 th edition

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1.	https://cleartax.in/s/gst-videos
2.	https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
3.	https://www.legalraasta.com/gst/time-supply-under-gst-regime/
4.	https://youtu.be/5Jil1FJ8WN4
5.	https://www.legalraasta.com/gst/input-tax-credit-under-gst/

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	6	Core – 18 Business Accounting with Tally	Semester	VI
			Credits	4

Preamble

The course aims to enrich the students practical knowledge in accounting tools and package and to prepare them with required skill for employability.

Course Outcome

CO	Description of Cos	Blooms' Taxonomy Level
CO1	Preparing Ledger, Day Book, trail balance and final accounts.	K ₅
CO2	Creating stock summary and design cost centre and cost categories.	K ₆
CO3	Computing purchase order and sales order status.	K ₅
CO4	Creating employee pay roll and bill – wise statement.	K ₆
CO5	Computing GST and Ratios.	K ₅

Mapping CO with PO

PO / CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	L	H
CO2	H	H	H	L	H
CO3	H	H	H	L	H
CO4	H	H	H	L	H
CO5	H	H	H	L	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Introduction to Accounting Software

Introduction of accounting software - Starting Tally – Company Creation – Ledger Creation – Single , Multiple, Voucher entry. **(15 Hrs)**

UNIT II

Preparation of Final Accounts and Ratio Analysis

Day Book Summary – Trial Balance – Final Accounts –Ratio analysis.

(15 Hrs)

UNIT III

Accounting Voucher with Inventory Details

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Center – Cost Categories - Accounting Voucher with Inventory details. **(15 Hrs)**

UNIT IV

Employee Payroll

Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary- Employee payroll .**(15 Hrs)**

UNIT V

Inventory Voucher Entry and GST calculation

Inventory Voucher Entry – Receipt Note – Delivery Note – Rejection In, Rejection Out – GST calculation. **(15 Hrs)**

PROGRAM LIST

1. Create a company and display ledgers
2. Day book preparation
3. Preparation of Trial Balance
4. Display the Final Accounts

5. Create stock groups and stock items
6. Prepare accounting voucher with inventory details
7. Design cost centers and cost categories
8. Show Cost centers and Cost Categories with class
9. Create Purchase order and Sales order
10. Prepare Employee Payroll
11. Display bill-wise statement
12. Calculation of Goods and Service Tax (GST)
13. Calculation of ratios.

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1	Official Guide to Financial Accounting using Tally.ERP 9 with GST		BPB	1 st January 2018
2	DT Editorial Services	Tally.ERP 9 with GST in simple steps	Dreamtech Press	1 st February 2020
3	SoumyaRajanBehera	Learn Tally.ERP 9 with GST	B.K.PublicationPvt Ltd	1 st January 2014
4	Dr.NamrataAgrawal	Comdex Tally.ERP 9	Dream Tech Press	1 st January 2019

Related Online Resources [MOOC, Swayam, NPTEL, Websites etc.,]

S.No	Link
1	https://youtu.be/_Ghu1JlnoZI
2	https://youtu.be/_0FqS3WYTeE
3	https://youtu.be/8JAE0JyhHtQ
4	https://youtu.be/tirOxKxkbPc

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	5	Elective – 3 (Option – 1) Business Law	Semester	VI
			Credits	5

Preamble

The course focuses to impart knowledge of laws applicable to business and general public.

Course Outcome

CO	Description of COs	Blooms' Taxonomy Level
CO1	Acquiring knowledge on Indian Contract Act 1872 and identifying the essentials of a valid contract .	K ₁ , K ₃
CO2	Defining the concept of performance, termination and discharge of contract and analyzing the remedies for Breach of contract .	K ₁ , K ₄
CO3	Identifying the way of creation of agency contract and discussing the procedure for termination of agency contract.	K ₃ , K ₄
CO4	Gaining knowledge about the provisions of Consumer Protection Act 1986 and discussing the rights and duties of consumers.	K ₁ , K ₄
CO5	Discussing the provisions of Right to Information Act 2005 and Gaining knowledge about Central Information Commission.	K ₁ , K ₄

Mapping CO with PO

PO/CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H-High M-Medium L-Low

SYLLABUS

UNIT I

Indian Contract Act 1972

Meaning – Definition – Essential of a Valid Contract- Classification of Contract – Offer – Acceptance - Essentials of Valid Offer And Acceptance– Consideration- Essentials of Consideration . Capacity to Parties : Meaning - Definition and Persons Disqualifies. (12 Hrs)

UNIT II

Performance of Contract

Performance of Contract - Termination And Discharge of Contracts-Modes of Discharges of Contract- Remedies for Breach of Contract - Quasi Contract , Special Contract- Indemnity and Guarantee. (12 Hrs)

UNIT III

Contract of Agency

Contract of Agency : Definition – Creation of Agency- Agent and Principal – **Classification*** - Termination of Agency. (12 Hrs)

UNIT IV

Consumer Protection Act

Consumer Protection Act – 1986: Meaning – Features -Definition of Important Terms- Consumer Rights- Consumer Protection Council- Consumer Dispute Redressed Agencies. (12 Hrs)

UNIT V

Right to Information Act

Right to Information Act, 2005 - Meaning of Information, Right to Information -Need for Right to Information - Public Information - Request for Obtaining Information - Grounds for Rejection of Information - Central Information Commission : Constitution and Powers. (12 Hrs)

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1	N.D.Kapoor	Business Law	Sultan Chand & Sons, New Delhi.	2020

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1	N.D.Kapoor	Business Law	Sultan Chand & Sons, New Delhi.	2021
2	M.C.Shukla	Mercantile Law	S.Chand co Ltd, New Delhi.	13 th Edition 2007
3	M.C.Kuchhal	Business Law	Vikas Publication, New Delhi.	6 th Edition 2013
4	Nirmal Singh	Business Law	Deep & Deep Publications Pvt Ltd.	2009

Related Online Resources [MOOC, Swayam, NPTEL, websites etc.,]

S.No	Link
1	https://youtu.be/IPKC4IS4uyo
2	https://youtu.be/BBYr8wlFq0g
3	https://youtu.be/ECbV8Aibvw0
4	https://youtu.be/-wngNh-uKqc

Course Code		Course Title	Batch:	2022-2025
Hrs / Week	5	Elective -3 (Option-2) Services Marketing	Semester:	VI
			Credits:	5

Preamble

The course provides an in depth knowledge on the concept of service marketing, service marketing mix and service marketing for health care, tourism, professional and consultancy services.

Course Outcome

CO	CO Statement	Blooms' Taxonomy Level
CO1	Gaining knowledge on the concept, Nature, characteristics and need for service marketing and analysing the obstacles and role of service marketing in an economy.	K ₃ , K ₄
CO2	Understanding the marketing mix strategy, pricing strategy adapted in marketing the services.	K ₂
CO3	Acquiring knowledge on Health services and assessing about the Indian healthcare industry.	K ₂ , K ₃
CO4	Gaining familiarity with tourism services and assessing the Techniques of sales promotion for tourism.	K ₂ , K ₃
CO5	Building knowledge about service marketing for professional or consultancy services and formulating marketing mix for telecommunication services.	K ₃ , K ₄

Mapping CO with PO

PO/CO	PO1	PO2	PO3	PO4	PO5
CO1	H	H	L	M	H
CO2	H	H	L	M	H
CO3	H	H	L	M	H
CO4	H	H	L	M	H
CO5	H	H	L	M	H

H-High M-Medium L-Low

SYLLABUS

UNIT-I

Introduction to Services Marketing

Services Marketing-Concept-Definition-Nature and Characteristics of Services –**Classification of Services*** -Need for Services Marketing-Role of Services Marketing- Role of Services Marketing in an Economy-Obstacles in Services Marketing-Overcoming the Obstacles. **(12 Hrs)**

UNIT-II

Services Marketing Mix

Services Marketing Mix-Elements of Services Marketing mix-Seven Ps: Product decisions, Pricing strategies, Promotion of services, placing of distribution methods/dimensions in services marketing- people, physical evidence and process. **(12 Hrs)**

UNIT-III

Services Marketing for Health Services

Services Marketing for Health Services-Types of hospitals- Marketing mix for hospitals-Indian Health Care Industry. **(12 Hrs)**

UNIT-IV

Service Marketing for Tourism services

Tourism services-Users of tourism services-Marketing mix for Tourism-Tourism products-Techniques of sales promotion for tourism-Tour operators-Travel agent-Travel guides. **(12 Hrs)**

UNIT-V

Service Marketing for Professional or Consultancy Services

Service Marketing for Professional or Consultancy Services** -Market Segmentation for consultancy organizations-Marketing mix of professional services providers-Telecommunication services-Formulation of marketing mix for telecommunication services. **(12 Hrs)**

*** Self study**

**** Case study**

Text Book

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	S.M.Jha.,	Service Marketing	S.Chand& Co, New Delhi.	2015

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	Vasanti Venugopal & V.N. Raghu.	Service Marketing	Himalaya Publishing House, Mumbai.	2015
2.	Dr.L.Nataraj	Service Marketing	Margham Publications, Chennai.	2013
3.	Dr.B.Balaji	Service Marketing and Management	S.Chand& Co, New Delhi.	2010

Related Online Resources [MOOC, Swayam, NPTEL, websites etc

S.No	Link
1.	https://youtu.be/kn85gnK17Lk
2.	https://youtu.be/2oHJAewS_0k
3.	https://youtu.be/2IluQbRDQAM
4.	https://youtu.be/8vzAtjQ90tc
5.	https://youtu.be/rd3yeEnW-XM

Course Code		Course Title	Batch:	2022-25
Hrs/Week	2	Project	Semester	VI
			Credits	2

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	Environmental Studies	Semester	VI
			Credits	2

Course Code		Course Title	Batch:	2022-2025
Hrs/Week	2	NME-2	Semester	VI
		Stock Market Practices	Credits	2

Objectives

To enable the learners to know about the financial system and functioning of industrial securities market.

UNIT I

Financial System in India

Financial System in India – Financial assets - Financial Intermediaries.(6 Hrs)

UNIT II

Financial Markets

Financial Markets – Classification – Importance of Capital markets.(6 Hrs)

UNIT III

New Issue Market

New issue market – Functions –**Methods of Issue***. (6 Hrs)

UNIT IV

Secondary Market

Stock Market – Functions of Stock Exchanges. (6Hrs)

UNIT V

Listing of Securities

OTCEI – BSE – NSE** – Listing of Securities – Procedure – Advantages – Demat Accounts – Mechanics of Trading in Stock Exchanges. (6 Hrs)

*** Self study**

**** Case study**

Reference Books

S.No	Author	Title of the Book	Publishers	Year of Publication
1.	E.Gordon&K.Natarajan	Financial Markets and Services	Himalaya Publishing House, Mumbai.	1 st January 2018
2.	Bhole,L	Financial institutions and markets	Tata McGraw Hill Publishing Company Ltd, New Delhi.	25 th June 2017
3.	M.Y Khan	Financial Services	Tata McGraw Hill Publishing Company Ltd, New Delhi.	15 th July 2019
4.	S.Gurusamy	Essentials of Financial Services	Vijay Nicole Imprints Pvt Ltd	2018

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

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Arulmigu Dhandayuthapani Swami Thirukovil, Palani)

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Chinnakalyamputhur, Palani -624 615.



OUTCOME BASED EDUCATION

**SYLLABUS FOR
EXTRA CREDIT PAPERS**

2022 Onwards

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(Autonomous)
PG AND RESEARCH DEPARTMENT OF COMMERCE
Extra Credit Course

HUMAN RIGHTS AND DUTIES

Course Code:
Batch :

Year: First (I Semester)
Credit:

Unit I

Concepts of Human rights – Meaning – Definition – Nature and scope of human rights

Unit II

Constitutional Perspective and Mechanism – Fundamental Rights, Fundamental Duties and their Co- relation – Enforcement of Human Rights: Legislative – Executive – Judiciary.

Unit III

Statutory Mechanism for Enforcement of Human Rights – Composition and Role of National Human Rights Commission - State Human Rights Commission, Committee for SC/ST, Women's commission.

Unit IV

Environment and Human Rights – Rights to Clean Environment its Content and scope - Rights to Environment Vs Rights to development.

Unit V

National regime for Environment Protection – Constitutional Rights and Duties, Statutory Rights and Duties.

BOOK FOR REFERENCE

1. Human Rights under the Indian Constitution – Mehta .P.L Neena and Verma
2. Human Rights and law – Dikshit. R.C

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(Autonomous)
PG AND RESEARCH DEPARTMENT OF COMMERCE
Extra Credit Course
DISASTER MANAGEMENT

Course Code:
Semester)

Year: Second (III

Batch :

Credit:

Unit-I

Introduction to Disaster- Meaning, Definition- Difference between Hazards and Vulnerability- Disaster management-Meaning- Goals.

Unit-II

Types of Disasters.

Unit-III

Do's and Don't during various types of Disaster.

Unit-IV

Concept of Risk Management and Crisis Management.

Unit-V

Hazard and Vulnerability Profile of India.

BOOKS FOR REFERENCE:

1. Disaster Management- R. Ruthra, P.Sri .Balaji, S.Banupriya – Suchitra Publications.
2. Disaster Management- Arun Kumar, S.K.Kataria& Sons Publications.
3. Disaster Management- R.Subramanian, Vikas Publishing House.
4. Disaster Management – A.K. Srivastava, Scientific Publishers.
5. An Introduction to Disaster Management- S.Vaidyanathan , CBS Publishers and Distributors.

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(Autonomous)
PG AND RESEARCH DEPARTMENT OF COMMERCE

Extra Credit Course
HUMAN RESOURCE DEVELOPMENT

Course Code:

Year: Third (V Semester)

Batch :

Credit:

Unit I

HRD – Meaning – Definition – Objectives – Features – Need – Methods – Processes
– Outcomes – HRD Vs Personnel function.

Unit II

Career Planning and Development: Concept of Career – Career Stages – Career Planning - Definition – Objectives – Process – Benefits – Career development - Career Development Programme – CDP benefits to employees.

Unit III

Recruitment: Concept – Purpose – Importance – Recruitment Policy - Factors Affecting Recruitment Policy – Recruitment Process – Selection – Concept - Process

Unit IV

Training and Development – Concept – Role – Need – Methods – Organising Training and Development Programmes – Developing Inter-Personal Relationship.

Unit V

Performance Appraisal – Objectives - Appraisal Methods – Process – Problems of Performance Appraisal.

BOOKS FOR PREFERENCE

1. Human Resource Management: S.S. Khanka, S. Chand, New Delhi.
2. Human Resource Development: A.C. Tripathi, Sultan Chand & Sons, New Delhi.
3. Human Resource Management: L.M. Prasad Sultan Chand & Sons, New Delhi.
4. Human Resource and Personnel Management : K. Aswathappa, Tata McGraw Hill Publishing Co Ltd, New Delhi
5. Personnel Management and Human Resources : C.S VenkataRatnam and B.K. Srivastava, Tata McGraw Hill Publishing Co Ltd, New Delhi