

**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.**



B.Com (Tamil)

SYLLABUS

(TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION)

FROM THE ACADEMIC YEAR

2023-2024

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COLLEGE VISION

- CV1** Women Education
- CV2** Women Empowerment
- CV3** Self-Reliance
- CV4** Model Citizen

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSCHÉ REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.Com General
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an Undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Problem solving Capacity: To extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO4: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p>

	<p>PO5: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.</p> <p>PO6: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</p> <p>PO7: Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 8: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p>
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<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p>
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	PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit
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ELIGIBILITY FOR ADMISSION

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

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).

MEDIUM OF INSTRUCTION : Tamil

ELIGIBILITY FOR DEGREE

- Candidates will be eligible for B.Com Degree, 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 attend the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation.
- Individual Project work is compulsory which carries 100 marks. Individual should select a topic for the project work in the beginning of the V 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 External Examiner.

EVALUATION PATTERN:

Evaluation of the candidates shall be made through internal and external assessment.

Total Marks	INTERNAL		EXTERNAL		Overall Passing Minimum for Total Marks (Internal + External)
	Maximum Marks	Passing Minimum for Internal	Maximum Marks	Passing Minimum for External	
100	25	10	75	30	40

Theory Papers

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

Test	-	15
Seminar	-	5
Assignment	-	5

Practical Papers

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

Internal Exam (Theory)	-	15
Model Practical	-	10

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

Record	-	15
Algorithm	-	10
Program Output	-	40
Viva-voce	-	10

PROJECT

Internal :25

Topic Selection	-	10
Data Processing	-	10
Regularity	-	5

External : 75

Report	-	50
Presentation	-	10
Viva-Voce	-	15

INTERNSHIP

Internal :25

Industry Selection	-	10
Regularity/Attendance	-	10
Interaction with Guide	-	5

External : 75

Report	-	50
Presentation	-	10
Viva-Voce	-	15

PRODUCT LAUNCHING

Internal : 25

Product Description	-	10
Advertisement Copy	-	10
Interaction	-	5

Practical : 75

Market Potential	-	15
Innovation & Creativity	-	15
Product Finishing	-	15
Presentation	-	15
Marketing Skill	-	15

SKILLS FOR CAREER DEVELOPMENT

Internal : 25

Reading	-	10
Translation	-	10
Class Participation	-	5

Practical : 75

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

QUESTION PAPER PATTERN

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

CIA:BOTH THEORY & PROBLEM PAPERS

Internal Examination Pattern for Theory Papers & Problem papers:

Duration : 2Hrs

Total Marks : 30 Marks

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A- 6 x 1	6	Objective type	30
Understand , Apply (K ₂ , K ₃)	B- 2 x 5 (Either or Pattern)	10	250 words	
Apply, Analyse (K ₃ , K ₄)	C- 2 x 7 (2 out of 3)	14	500 words	

End Semester Examination Pattern for Theory Papers & Problem papers:

Duration : 3 Hrs

Total Marks : 75 Marks

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A - 15 x 1	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 3 x 10 marks	30	500 words	

SEC 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 x 1 = 4
B	Paragraph about 1 page	(1 out of 2) questions	1 x 4 = 4
C	Essay Type – about 3 pages	(1 out of 2)questions	1 x 7 = 7
Total			15

End Semester 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 x 1 = 15
B	Paragraph about 1 ½ page	5 out of 7 questions	5 x 6 = 30
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
Total			75

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

- 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.
- The Credit Courses, available in the MOOCs portal alone will be considered.
- On successful completion of the MOOCs course, the credit will be transferred and added with the credits, scored by the student already.

Question Pattern: Essay Type Questions - 100 Marks**VALUE ADDED COURSE**

1. I Year Retail Marketing

2. II Year Aptitude Skills

3. III Year Business Analytics using Ms-Excel & Digital Fluency for Business

Question Pattern: Objective type questions - 100 Marks

Examination will be conducted through Online and E-Certificate will be provided

Credit Distribution for UG Programmes

[illegible]

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

**Third Year
Semester-V**

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	28
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
Part-5	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. Part IV and V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

METHODS OF ASSESSMENT	
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require student store call information from the course content. • Knowledge questions usually require students to identify information in the text book.
Understanding (K2)	<ul style="list-style-type: none"> • Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together.
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills.

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> • Instill confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> • Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		<ul style="list-style-type: none"> • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		<ul style="list-style-type: none"> • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		<ul style="list-style-type: none"> • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		<ul style="list-style-type: none"> • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> • Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background

		<ul style="list-style-type: none"> Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> Exposure to industry moulds students into solution providers Generates Industry ready graduates Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	<ul style="list-style-type: none"> Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	<ul style="list-style-type: none"> Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	<ul style="list-style-type: none"> Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		<ul style="list-style-type: none"> To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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Head of the Department

DEAN

PRINCIPAL

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
(AUTONOMOUS)



Nationally Reaccredited with B⁺⁺ by NAAC in 3rd Cycle
(Affiliated to Mother Teresa Women's University, Kodaikanal)

Chinnakalyamputhur, Palani -624 615.

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13.07.2023

PG & RESEARCH DEPARTMENT OF COMMERCE

B.COM DEGREE PROGRAMME

(TAMIL MEDIUM)

TANSCH PRESCRIBED SYLLABUS 2023 – 2024 ONWARDS

BOARD OF STUDIES MEETING / VIRTUAL MODE / 13.07.2023

MINUTES OF THE MEETING

1	Chair Person	Dr.N.Sumithra Devi, Head, PG & Research Dept. of Commerce, APACW, Palani.
2	Subject Expert	Dr.M.Gomathi Associate Professor, Department of Commerce, A.P.A.College of Arts and Culture, Palani.
3	University Nominee	Dr.G.Indhumathi, Assistant Professor of Commerce, Mother Teresa Women's University, Kodaikanal – 624101
4	Alumnae	D.Kaviya Assistant Professor of Commerce A.G.Arts and Science college Avinashpalayam,Tirupur.
5	Industry Representative	S.Gugapriya, Proprietor, Guga Dream Boutique, Pethanaickenpatti, Palani
6	Students	R.Bhuvana - II M.Com (Reg.No: 22PPCOS01)
	Representatives	D.SathyaPriya - III B.Com (Reg.No:21PUCOA29)

7	Members of the faculty	1. Dr. N.Mahalakshmi,Assistant Professor of Commerce
		2. Dr .D.Jayakkodi,Assistant Professor of Commerce
		3. Mrs. P.Jayaselvi,Assistant Professor of Commerce
		4. Mrs. M.ManimegalaiAssistant Professor of Commerce,
		5. Ms.K.UmaMaheswari,Assistant Professor of Commerce
		6. Mrs.R.Deepa,Assistant Professor of Commerce
		7. Mrs.S.Babitha,Assistant Professor of Commerce
		8. Dr.B.Sharmila,Assistant Professor of Commerce
		9. Dr.K. Umamaheswari,Assistant Professor of Commerce
		10. Dr.M.Radha,Assistant Professor of Commerce

B.COM - GENERAL [Tamil Medium]- CREDIT DISTRIBUTION

Part	Course Code	Title of the Course	Credits	Hours	Marks/ Grade		
					CIA	CE	TOTAL
FIRST YEAR							
FIRST SEMESTER							
Part – I		Language - Tamil தமிழ்	3	6	25	75	100
Part – II		English - ஆங்கிலம்	3	6	25	75	100
Part – III		Core Paper -I- Financial Accounting-I நிதி கணக்கியல் - I	5	5	25	75	100
		Core Paper - II - Principles of Management மேலாண்மையின் கோட்பாடுகள்	5	5	25	75	100
Part – III		Elective -I - Business Communication வணிகத் தகவல் தொடர்பு	3	4	25	75	100
		Elective -I- Indian Economic Development இந்தியப் பொருளாதார வளர்ச்சி					
		Elective -I -Business Economics வணிகப் பொருளியியல்					
Part – IV		SEC -1- Practical Banking- NME- 1 நடைமுறை வங்கியியல்	2	2	25	75	100
		FC - Fundamentals of Commerce வணிகத்தின் அடிப்படைகள்	2	2	25	75	100
		Total	23	30			700

SECOND SEMESTER							
Part – I		Language- Tamil தமிழ்	3	6	25	75	100
Part – II		English-ஆங்கிலம்	3	6	25	75	100
Part – III		Core Paper –III- Financial Accounting - II நிதி கணக்கியல் - II	5	5	25	75	100
		Core Paper -IV- Business Law வணிகச் சட்டங்கள்	5	5	25	75	100
Part – III		Elective -II - Insurance and Risk Management காப்பீடு மற்றும் இடர் மேலாண்மை	3	4	25	75	100
		Elective -II - Business Environment வணிகச் சுற்றுச்சூழல்					
		Elective - II -International Trade சர்வதேச வர்த்தகம்					
Part – IV		SEC – 2 - Stock Market Practices - NME 2 பங்குச் சந்தை நடைமுறைகள்	2	2	25	75	100
		SEC – 3 -Skills for Career Development Practical தொழில் மேம்பாட்டிற்கான திறன்கள் - செயல்முறை பாடத்திட்டம்	2	2	25	75	100
		Total	23	30			700

SECOND YEAR							
THIRD SEMESTER							
Part – I		Language- Tamil தமிழ்	3	6	25	75	100
Part – II		English ஆங்கிலம்	3	6	25	75	100
Part – III		Core Paper - V- Corporate Accounting -I நிறுமக் கணக்கியல்	5	5	25	75	100
		Core Paper – VI - Company Law நிறுவனத்தின் சட்டங்கள்	5	5	25	75	100
		Elective –III -Business Mathematics& Statistics. வணிகக் கணிதவியல் & புள்ளியியல்	3	4	25	75	100
		Elective –III - Business Legislation வணிகச் சட்டங்கள்					
		Elective –III - E-commerce மின் வணிகம்					
Part - IV		SEC – 4 - Product Launching-Practical பொருட்கள் தயாரிப்பு மற்றும் அறிமுகப்படுத்துதல் - செயல்முறை பாடத்திட்டம்	1	1	25	75	100
		SEC – 5 – Tally - I Practical Tally – I- செயல்முறை பாடத்திட்டம்	2	2	25	75	100

		Environmental Studies சுற்றுச் சூழல்கல்வி		1			
		Total	22	30			700
FOURTH SEMESTER							
Part – I		Language- Tamil தமிழ்	3	6	25	75	100
Part – II		English ஆங்கிலம்	3	6	25	75	100
Part – III		Core Paper – VII - Corporate Accounting -II நிறுமக் கணக்கியல் - II	5	5	25	75	100
		Core Paper – VIII - Principles of Marketing அங்காடியியல் கோட்பாடுகள்	5	5	25	75	100
Part – III		Elective –IV - Financial Services நிதிச் சேவைகள்	3	3	25	75	100
		Elective –IV -Consumerism and Consumer Protection நுகர்வோர் மற்றும் நுகர்வோர் பாதுகாப்பு					
		Elective –IV - Operations Research செயல்பாட்டு ஆராய்ச்சி					
Part – IV		SEC -6 – Auditing தணிக்கையியல்	2	2	25	75	100

		SEC -7 - Tally – II Practical Tally – II நடைமுறைகள்	2	2	25	75	100
		Environmental Studies சுற்றுச் சூழல்கல்வி	2	1	25	75	100
		Total	25	30			800
THIRD YEAR							
FIFTH SEMESTER							
Part- III		Core Paper IX- Cost Accounting I அடக்கவிலை கணக்கியல் - I	4	5	25	75	100
		Core Paper X- Banking Law and Practice வங்கியியலும் நடைமுறையும்	4	5	25	75	100
		Core Paper X- Income Tax Law and Practice I வருமானவரிச் சட்டம் மற்றும் நடைமுறை - I	4	5	25	75	100
		Core Paper XII - Project (Individual) ஆய்வேடு - வாய்மொழித் தேர்வு	4	5	25	75	100
		Elective -V - Indirect Taxation/ Financial Management மறைமுகவரி விதிப்பு / நிதி மேலாண்மை	3	4	25	75	100

		Elective-VI- Human Resource Management/ Office Management & Secretarial Practice மனிதவள மேலாண்மை / அலுவலக மேலாண்மை மற்றும் செயலகநடைமுறை	3	4	25	75	100
Part - IV		Value Education மதிப்புக் கல்வி	2	2			100
		Summer Internship/ Industrial Training கோடைகாலப் பயிற்சி / தொழில்துறைப் பயிற்சி	2	-	25	75	100
		Total	26	30			800

SIXTH SEMESTER

Part- III		Core Paper XIII- Cost Accounting II அடக்கவிலை கணக்கியல் - II	4	6	25	75	100
		Core Paper XIV- Management Accounting மேலாண்மை கணக்கியல்	4	6	25	75	100
		Core Paper XV- Income Tax Law and Practice II வருமானவரிச் சட்டம் மற்றும் நடைமுறை -II	4	6	25	75	100
		Elective VII- Entrepreneurial Development / Computer Application in Business தொழில்முனைவோர் வளர்ச்சி/ வணிகத்தில் கணினிப் பயன்பாட்டு	3	5	25	75	100

		Elective VIII- Spreadsheet for Business / Logistics and Supply Chain Management வணிகத்திற்கான விரிதாள்/தளவாடங்கள் மற்றும் விநியோக சங்கிலி மேலாண்மை	3	5	25	75	100
Part - IV		Extension Activity விரிவாக்க செயல்பாடுகள்	1	-			100
Part- V		Professional Competency Skill: General awareness for Competitive Examination போட்டித் தேர்வுக்கான பொது விழிப்புணர்வு	2	2	25	75	100
		Total	21	30			700
		GRAND TOTAL	140	180			4400

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15

III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (<i>Trade bill only</i>)	15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (<i>Loss of Stock only</i>)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	

2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	3	3
CO2	3	2	3	3	3	2	2	2	3	2	2	3	3
CO3	3	2	3	3	3	2	2	2	3	2	2	3	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3	3
CO5	3	2	3	3	3	2	2	2	3	2	2	3	3
TOTAL	15	10	15	15	13	11	10	10	15	10	10	15	15
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15	
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15	

III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	

CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm

3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392
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**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3	2	2	2	3	2	3	3	3
CO2	3	2	3	3	2	2	2	2	3	2	2	3	3
CO3	3	2	2	3	2	2	2	1	3	2	2	3	3
CO4	3	2	2	3	2	2	2	2	3	2	2	3	3
CO5	3	2	3	3	2	2	2	1	3	2	2	3	3
TOTAL	15	10	12	15	11	10	10	8	15	10	11	15	15
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12

III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile	12
	TOTAL	60
Course Outcomes		
CO1	Acquire the basic concept of business communication.	
CO2	Exposed to effective business letter	
CO3	Paraphrase the concept of various correspondences.	
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	
CO5	Acquire the skill of preparing an effective resume	
Textbooks		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.	

2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2	2	2	2	2	2	2	3	3
CO2	3	3	2	3	2	2	2	3	2	2	2	3	3
CO3	3	3	2	3	2	2	2	2	2	2	2	3	3
CO4	3	3	2	3	2	2	2	2	2	2	2	3	3
CO5	3	3	2	3	2	2	2	2	2	2	2	3	3
TOTAL	15	15	15	15	10	10	10	11	10	10	10	15	15
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12

	National Income	
III	Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	

3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	2	2	2	2	2	2	3	3
CO2	3	2	3	3	2	2	2	2	2	3	2	3	3
CO3	3	2	3	3	2	2	2	2	2	2	2	3	3
CO4	3	2	3	3	2	2	2	2	2	2	2	3	3
CO5	3	2	3	3	2	2	2	2	2	2	2	3	3
TOTAL	15	10	14	15	10	10	10	10	10	13	10	15	15
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12

II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	2	1	2	2	3	3
CO2	3	2	3	3	2	2	2	2	2	2	2	3	3
CO3	3	2	3	3	2	2	2	2	2	2	2	3	3
CO4	3	2	2	3	2	2	2	2	2	2	2	3	3
CO5	3	2	3	3	2	2	2	2	2	2	2	3	3
TOTAL	15	10	13	14	11	10	10	10	10	10	10	15	15
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SEC – I: PRACTICAL BANKING NME - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
Learning Objectives									
LO	The course enlightens the students with the practical aspects on banking.								
Unit	Contents							No. of Hours	
I	Banking Introduction: Banking – Meaning – Definition – Structure of banking system in India –Functions of Bank - Banker and Customer – Special types of customers – Minor, Married Women – Relationship between Banker and Customer.							6	
II	Deposits: Deposit – Current Deposit Account - Fixed Deposit Account – Savings Deposit Account – Recurring Deposit Account – Loans and Advances – Types of Loans and Advances.							6	
III	Letters to the Bank: Stop Payment for a Cheque – Dishonouring a Cheque – Request for an Overdraft – Request for Agency Services.							6	
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.							6	
V	Filling up of Forms: Fill up of cheque leaf - DD challan – NFFT - RTGS.							6	
TOTAL							30		
CO	Course Outcomes								
CO1	Understanding the relationship between banker and customer.								
CO2	Distinguishing the various types of deposits and loans offered by the banks.								

CO3	Drafting letters to the bank relating to stop payment, dishonor of a cheque, requisition for an overdraft and agency services.
CO4	Fill up application for opening account, Pay in slip and withdrawal slip.
CO5	Fill up of forms relating to fund transfer.
Textbooks	
1.	E.Gordon&K.Natarajan, Banking Theory Law & Practice, Himalaya Publishing House, Mumbai, 2021, 29 th edition
Reference Books	
1.	K.P.M.Sundharam&P.N.Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi 2014, 20th edition
2.	S.Gurusamy, Banking Theory Law & Practice, Vijaya Nicole Imprints, 2017, 4th edition
3.	R.Parameswaran&S.Natarajan, Indian Bankingm, S.Chand, New Delhi, 2013
4.	A.Rama&A.Arunadevi, Banking Technology, New Century Book House (P) Ltd, Chennai, 2012, 3rd edition
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2	2	2	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	2	3	3	3	3	3
CO4	3	3	3	3	3	2	3	2	3	3	3	3	3
CO5	3	3	3	3	3	2	3	2	3	3	3	3	3
TOTAL	15	15	14	14	14	11	14	11	15	15	15	15	15
AVERAGE	3	3	2.8	2.8	2.8	2.2	2.8	2.2	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

FC : FUNDAMENTALS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO	This course aims to enriching the knowledge of students about concept of business, trade, e-commerce and their classification and also about recent development in marketing.								
Unit	Contents							No. of Hours	
I	Nature Scope and Purpose of Commerce Commerce- Nature – Scope - Need for Commerce – Branches of Commerce – Business Concepts - Characteristics – Objectives – Classifications of Business – Industry: Primary, Secondary, Territory – Business Risks – Corporate Social Responsibility (CSR).							6	
II	Nature of Trade and Marketing Services Trade: Types – Internal, External, Wholesale, Retail and Auxiliaries to Trade – Transportation, Ware housing – Communication – Advertising.							6	
III	Forms of Business Organisation Sole Proprietorship – Partnership – Hindu Undivided Family Business – Co-Operative Societies – Company – Private and Public Company – Meaning – Features, Merits and Limitations – Source of Business Finance.							6	
IV	Introduction to E-Commerce Definition of E-Commerce – Objects of E-Commerce – Advantages and Disadvantages of E-Commerce – Application of E-Commerce Technologies – Classification of E-Commerce: B2B, B2C, C2C, C2B and B2E.							6	
V	Recent Development in Marketing Rural Marketing: Importance – Marketing Mix for Rural Marketing – Problems of Rural Marketing- Online Marketing – Importance – Kinds – Advantages & Disadvantages Green Marketing – Meaning and Importance Green Marketing.							6	
TOTAL							30		

CO	Course Outcomes
CO1	Acquiring knowledge about nature, objectives and classification of business and understanding the concept of CSR.
CO2	Knowing about various kinds of Trade and the Role of Communication and Advertising.
CO3	Acquiring knowledge about different forms of business organisation and their sources of finance.
CO4	Understanding the concept, objectives, classification of E- Commerce and application of E- Commerce technologies.
CO5	Gaining knowledge on the framework of Marketing Management and its services.
Textbooks	
1.	Fundamentals of Commerce: V.K.Puri and Vijay Kapur, Applied Publisher Pvt Limited Mumbai.
2.	Business Organisation and Management: C.B Gupta, Sultan Chand Publisheis, New Delhi.
3.	Marketing Management: Dr.N.Rajan Nair and C.B Gupta, Sultan Chand and Sons, New Delhi.
4.	Electronic Commerce Framework Technologies and Applications:. Bharat Bhasker (Mc Grew Hill Educations, India).
Reference Books	
1.	Business Organisation: Dr. N. Anbalagan, Merit India Publications, Madurai.
2.	Business Organsation :S.Kathiresan and Dr.V.Radha, Prasenna Publication and Distributers, Chennai.
3.	Marketing Management R.S.N Pillai and Bhagavathy, Sultan Chand & Sons, New Delhi.
4.	E-Commerce – Vijayalakshmi – Sri Meenakshi Publication, Karaikudi.
5.	E- Commerce- Abirami Devi Dr.M.Alagammai, Margham Publications Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://youtu.be/7MYPCiGoRO4
2.	https://youutu.be/OkATjAtImk0
3.	https://youutu.be/rUCIasx21.E
4.	https://youutu.be/kn85gnKI7Lk
5.	https://youutu.be/2oHJAewS-Ok

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	2	2	3	3	2	3	3
CO3	3	2	2	2	2	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	3	2	3	3	2	3	3
CO5	3	2	2	2	3	3	2	2	3	3	3	3	3
TOTAL	15	11	12	12	13	14	12	11	15	15	12	15	15
AVERAGE	3	2.2	2.4	2.4	2.6	2.8	2.4	2.2	3	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Instalment System.							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Dependent and Independent Branch. Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							15	

III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner.	15
IV	Partnership Accounts - II Death of a Partner - Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet.	15
V	Partnership Accounts - III One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	

2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	3	3
CO2	3	2	3	3	3	2	2	2	3	2	2	3	3
CO3	3	2	2	3	3	2	2	2	3	2	2	3	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	14	15	14	12	11	11	15	11	11	15	15
AVERAGE	3	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile lawand the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	

	Contract of Indemnity and Guarantee	
III	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75
Course Outcome		
CO1	Explain the Objectives and significance of Mercantile law	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Outline the contract of indemnity and guarantee	
CO4	Familiar with the provision relating to Bailment and Pledge	
CO5	Explain the various provisions of Sale of Goods Act 1930	
Textbooks		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	

Reference Books	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2	2	2	2	2	2	2	3	3
CO2	3	2	3	3	2	2	2	2	2	2	2	3	3
CO3	3	2	2	3	2	2	2	2	2	2	2	3	3
CO4	3	2	3	3	2	2	2	2	2	2	2	3	3
CO5	3	2	3	3	2	2	2	2	2	2	2	3	3
TOTAL	15	10	13	15	10	10	10	10	10	10	10	15	15
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
	TOTAL								60

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr.Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5	AnandGanguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	2	2	2	3	3
CO2	3	2	3	2	2	2	2	2	2	2	2	3	3
CO3	3	2	3	2	2	2	2	2	2	2	2	3	3
CO4	3	2	3	2	2	2	2	2	2	2	2	3	3
CO5	3	2	3	2	2	2	2	2	2	2	2	3	3
TOTAL	15	10	15	10	10	10	10	10	10	10	10	15	15
AVERAGE	3	2	3	2	2	2	2	2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12
	TOTAL								60

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

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	2	3	2	3	3	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12

III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	60

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.

3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal and JatinderKaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	2	3	2	3	3
CO2	3	2	3	2	3	2	2	2	2	3	2	3	3
CO3	3	2	3	2	3	2	2	2	2	3	2	3	3
CO4	3	2	3	2	2	2	2	2	2	3	2	3	3
CO5	3	2	3	2	2	2	2	2	2	3	2	3	3
TOTAL	15	10	15	10	12	10	10	10	10	15	10	15	15
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

SEC – II: STOCK MARKET PRACTICES NME - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO	To enable the learners to know about the financial system and functioning of industrial securities market.								
Unit	Contents							No. of Hours	
I	Financial System in India Financial System in India – Financial assets - Financial Intermediaries.							6	
II	Financial Markets Financial Markets – Classification – Importance of Capital markets.							6	
III	New Issue Market New issue market – Functions –Methods of Issue							6	
IV	Secondary Market Stock Market – Functions of Stock Exchanges.							6	
V	Listing of Securities OTCEI – BSE – NSE – Listing of Securities – Procedure – Advantages – Demat Accounts – Mechanics of Trading in Stock Exchanges.							6	
TOTAL							30		
CO	Course Outcomes								
CO1	Understanding the financial concept, system and structure of financial market								
CO2	Gaining knowledge about the classification of financial markets								
CO3	Recognizing the role played by new issue market and analyzing the different methods of floating new issue								
CO4	Examining the functions of stock exchange								
CO5	Acquiring knowledge about listing of securities and mechanics of trading in stock exchanges								

Textbooks	
1.	E.Gordon&K.Natarajan, Financial Markets and Services, Himalaya Publishing House, Mumbai, 1st January 2018
Reference Books	
1.	Bhole,L, Financial Institutions and Markets, Tata McGraw Hill Publishing Company Ltd, New Delhi, 25th June 2017
2.	M.Y Khan, Financial Services, Tata McGraw Hill Publishing Company Ltd, New Delhi, 15th July 2019.
3.	S.Gurusamy, Essentials of Financial Services, Vijay Nicole Imprints Pvt Ltd, 2018
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.youtu.be/mvqOhBINWjc
2.	https://www.youtu.be/SxH-g7Htiho
3.	https://www.youtu.be/PssSd8cj1lw
4.	https://www.youtu.be/XID75ZoBEus

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	2	3	2	3	2	3	3	3
CO2	3	3	2	3	3	2	2	2	3	2	3	3	3
CO3	3	3	2	3	3	2	3	2	3	2	3	3	3
CO4	3	3	3	3	3	2	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	3	2	3	2	3	3	3
TOTAL	15	15	13	15	14	11	14	11	15	10	15	15	15
AVERAGE	3	3	2.6	3	2.8	2.2	2.8	2.2	3	2	3	3	3

3 – Strong, 2- Medium, 1- Low

SEC III: SKILLS FOR CAREER DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Learning Objectives									
LO1	The course helps the learners to improve their vocabulary, reading skill, listening skill and oral and written communication.								
Unit	Contents							No. of Hours	
I	Reading: Importance of Reading – Types of Reading – Reading of Given Texts – Reading Passages from Different Areas of Study – Reading Newspapers, Translation of Words, Sentences and Paragraphs.							6	
II	Listening Skill: Listening to Speeches – Dialogues and Group Discussion.							6	
III	Writing Skills: Describing a Person, Situation, Picture – Describing Family Members – Teachers – Favourite Actors, Players, etc., Master of Ceremony Preparation.							6	
IV	Body Language and Postures: Use of Body Language – Non-verbal Cues – Gestures that Convey Positive Impression– Gestures that Carry Negative Overtones.							6	
V	Speaking Skills: Self-Introduction – Role Play – Public Speaking Skills: Content of Public Speech– Delivery of Speech.							6	
TOTAL								30	
100 % Practical									
CO	Course Outcomes								
CO1	Read the documents and newspapers with proper pronunciation and flow.								
CO2	Converse with a given situation and participate in panel discussion.								
CO3	Able to write an essay / article about a person, situation and a given picture.								
CO4	Learnt about various Gestures and body language need to be adopted for different situations.								
CO5	Deliver speech on various topics.								
Reference books									
1.	Kathiresan, S., and Radha,V., <i>Business Communication</i> , Chennai, Prasanna Publication and Distributors.								
2.	Themozhi, G., and Selvi, P., <i>Career Guidance</i> , Chennai, New Century Book House.								
3.	Rajendra Pal and Korlahalli, J.S., <i>Essentials of Business Communication</i> , New Delhi, Sultan Chand & Sons.								

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	2	2	2	3	2	3	2	3
CO2	3	2	2	2	2	2	2	2	3	2	2	2	2
CO3	3	2	2	2	2	2	2	2	3	2	2	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2	2	2
CO5	3	2	2	2	2	2	2	2	3	2	2	2	2
TOTAL	15	10	10	10	11	10	10	10	15	10	11	10	11
AVERAGE	3	2	2	2	2.2	2	2	2	3	2	2.2	2	2.2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods (Excluding Ex Interest and Cum Interest) - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15
V	Indian Accounting Standards								15

	International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS 38 – Intangible Assets, Ind AS 110 - Consolidated Financial Statement. (Theory Only)	
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwilla	

	ndshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	3	3
CO2	3	2	3	2	2	2	2	2	3	2	2	3	3
CO3	3	2	3	2	3	2	2	2	3	2	2	3	3
CO4	3	1	3	2	3	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3	3
TOTAL	15	11	15	10	13	10	10	10	15	10	10	15	15
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	

III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	

2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	3	2	3	3	2	2	3	3
CO2	3	2	3	2	3	3	2	3	3	2	2	3	3
CO3	3	2	3	2	3	3	2	3	3	2	2	3	3
CO4	3	2	3	2	3	3	2	3	3	2	2	3	3
CO5	3	2	3	2	3	3	2	3	3	2	2	3	3
TOTAL	15	10	15	10	15	15	10	15	15	10	10	15	15
AVERAGE	3	2	3	2	3	3	2	3	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12

IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	12
	TOTAL	60
Course Outcomes		
CO1	Learn the basics of ratio, proportion, indices and logarithm	
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
CO3	Determine the various measures of central tendency	
CO4	Calculate the correlation and regression co-efficient.	
CO5	Assess problems on time series analysis	
Textbooks		
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida	
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune	
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra	
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai	
Reference Books		

1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	2	2	2	3	2	3	2	2	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3	3
TOTAL	15	10	15	10	12	10	15	10	15	10	10	15	15
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12

III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60
Course Outcomes		
CO1	Acquire knowledge on Factories Act, 1948	
CO2	Analyse the role of Foreign Exchange Management Act, 1999	
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	
CO4	Evaluate the importance of Competition Act, 2002	
CO5	Gain knowledge on Intelligence Property Rights	
Textbooks		
1	AkhilleswarPathak, Legal aspects of business, McGraw Hill Education, Noida	

2	R.S.N. Pillai&Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	RashmiAggarwal, RajinderKaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	2	3	2	2	3	3
CO2	3	2	2	2	3	2	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	2	2	2	2	3	2	3	2	2	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3	3
TOTAL	15	10	13	10	12	10	15	10	15	10	10	15	15
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**ELECTIVE - III: E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12

III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	TOTAL	60
CO	Course Outcomes	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
	Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	

2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	2	3	3	2	3	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3	3
CO3	3	2	3	2	3	2	2	2	3	3	2	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3	3
TOTAL	15	10	13	10	15	10	10	10	15	15	10	15	15
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC –IV: PRODUCT LAUNCHING- PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			1		1	1	25	75	100
Learning Objectives									
LO	The course enlightens the students with the practical aspects on product Launching.								
Unit	Contents								No. of Hours
I	Introduction: Entrepreneur-Meaning-Definition- Characteristics- Functions- Types.								3
II	Product: Meaning- Definition- New Product Planning- Product Lifecycle.								3
III	Branding: Meaning- Functions- Packaging-Introduction								3
IV	Branding- Labelling- Packaging[Practical]								3
V	Product Launching-Sales [Practical]								3
TOTAL								15	
Course Outcomes									
CO1	Understanding the concept, importance and types of entrepreneurs.								
CO2	Explaining the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs								
CO3	Analyzing the problems of women entrepreneurs and identifying institutions supporting women entrepreneurs.								
CO4	Creating ideas to business journey in a structured way.								
CO5	Imparting awareness regarding the systematic process of developing the product launching.								
Textbooks									
1.	E.Gordon&K.Nataranjan, Entrepreneurship Development, Himalaya Publishing House, Mumbai, 2020, 6 th edition								
Reference Books									
1.	S.S.Khanka, Entrepreneurial Development, S.Chand&Co , New Delhi 2007.								
2.	R.VasanthaGopal&S.Santha, Women Entrepreneuership in India, New Century Book House, 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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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=K1TwNKAv0BM
5.	https://www.youtube.com/watch?v=1C0en74UwTE

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	2	2	2	2	3	3
CO2	3	2	2	2	2	2	2	2	2	2	2	3	3
CO3	3	3	3	3	3	2	2	2	2	2	2	3	3
CO4	3	3	3	3	2	2	2	2	2	2	2	3	3
CO5	3	2	3	2	2	2	2	2	2	2	2	3	3
TOTAL	15	12	13	12	11	10	10	10	10	10	10	15	15
AVERAGE	3	2.4	2.6	2.4	2.2	2	2	2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC - V: COMPUTERISED ACCOUNTING PACKAGE - I PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Learning Objectives									
LO	The course aims to enrich the students with practical knowledge in accounting tools, techniques and packages and to prepare them with required skill for employability.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Accounting Software Introduction to accounting software - Starting Tally – Company Creation – Ledger Creation								6
II	Creation of Vouchers Voucher Entry : Single Entry mode – Double Entry mode - Day Book Summary.								6
III	Preparation of Trial Balance and Ratio Analysis Trial Balance – Display Ratio analysis.								6
IV	Preparation of Financial Statements Final Accounts without adjustments – Cash flow and Fund flow statement								6
V	Finding the Stock Level and Preparation of Stores Ledger Reorder level status – FIFO –LIFO								6
	TOTAL								30
Reference Books									
1.	Official Guide to Financial Accounting using Tally.ERP 9 with GST, BPB, 1st January 2018								
2.	DT Editorial Services Tally.ERP 9 with GST in simple steps, Dreamtech Press, 1st February 2020								
3.	SoumyaRajanBehera, Learn Tally.ERP 9 with GST, B.K.PublicationPvt Ltd, 1stJanuary 2014								
4.	Dr.NamrataAgrawal Comdex Tally.ERP 9, Dream Tech Press, 1st January 2019								
Web Resources									
1.	https://youtu.be/_Ghu1JlnoZI								

2.	https://youtu.be/_0FqS3WYTeE
3.	https://youtu.be/8JAE0JyhHtQ
4.	https://youtu.be/tirOxKxkbPc

PROGRAM LIST

1. Company creation
2. Display ledgers
3. Creation of Vouchers
4. Day book preparation
5. Preparation of Trial Balance
6. Calculation of Ratios.
7. Display the Final Accounts without Adjustments
8. Prepare Cash flow and Fund flow Statement
9. Display Reorder Level Status
10. Inventory control method FIFO and LIFO

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	2	2	2	3	2	3	2	2	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3	3
TOTAL	15	10	15	10	12	10	15	10	15	10	10	15	15
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

PART – IV: ENVIRONMENTAL STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1					1	-	-	-

The Earth is an incredibly precious enigma. Environmental Activities for Students are necessary to encourage sustainability. Environmental Activity means any investigation, study, assessment, evaluation, sampling, testing, monitoring, containment, removal, disposal, closure, corrective action, remediation (regardless of whether active or passive), natural attenuation, restoration, bioremediation, response, repair, corrective measure, cleanup or abatement that is required or necessary under any applicable Environmental Law, including institutional or engineering controls or participation in a governmental voluntary cleanup program to conduct voluntary investigatory and remedial actions for the clean-up, removal or remediation of Hazardous Substances that exceed actionable levels established pursuant to Environmental Laws, or participation in a supplemental environmental project in partial or whole mitigation of a fine or penalty.

The students are to be engaged in Environmental activities such as:

- * Start a Garden Club
- * Plant .. Anything
- * Go on a Nature Scavenger Hunt
- * Recycle Waste Materials
- * Start a Green Team
- * Do Mini Greenhouse Craft
- * Create Worm Farm
- * Take Plastic Pledge
- * Access the Wisdom of Local Community
- * Hold an Energy-free (or Energy-Light) Day etc.

Evaluation:

The participation and performance of the students in Environmental activities will be assessed and best performers will be rewarded.

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, External & Internal Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings) External Reconstruction: Accounting Treatment of External Reconstruction. Internal Reconstruction: Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital.								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – New Format.								15
IV	Consolidated Financial Statements Introduction - Holding & Subsidiary Company - Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15

V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	
CO4	Give the consolidated accounts of holding companies	
CO5	Preparation of liquidator's final statement of account	
Textbooks		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
Reference Books		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	2	2	2	3	2	3	2	2	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3	3
TOTAL	15	10	15	10	12	10	15	10	15	10	10	15	15
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	Product & Price Marketing Mix—an overview of 4P’s of Marketing Mix – Product –Introduction to Stages of New Product Development– Product Life Cycle –Pricing – Policies – Objectives–Factors Influencing Pricing – Kinds of Pricing.								15
IV	Promotions and Distributions Elements of promotion–Advertising– Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales Promotion–Personal Selling–Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of								

	E–Marketing& M–Marketing–E–Tailing–CRM–Market Research–MIS and Marketing Regulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop and understanding on the role and importance of marketing	
CO2	Apply the 4p’s of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	PhilipKotler, PrinciplesofMarketing: ASouthAsianPerspective,Pearson Education, New Delhi	
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand&Sons, NewDelhi.	
3	Dr.AmitKumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
	Dr.N.RajanNair, Marketing, Sultan Chand& Sons, New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, NewDelhi	
Reference Books		
1	Prof.KavitaSharma,Dr.SwatiAgarwal,PrinciplesofMarketingBook,Tax mann,Newdelhi	
2	Dr.J.Jayasankar, MarketingManagement, MarghamPublications, Chennai.	
3	Assael,H.Consumer Behaviour and Marketing Action,USA:PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	BakerM,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India	
NOTE: LatestEdition of Textbooks Maybe Used		
Web Resources		
1	https://www.aha.io/roadmapping/guide/marketing/introduction	
2	https://www.investopedia.com/terms/m/marketsegmentation.asp	
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	2	3	2	3	3
CO2	3	2	3	2	3	2	2	2	2	3	2	3	3
CO3	3	2	3	2	3	2	2	2	2	3	2	3	3
CO4	3	2	3	2	2	2	2	2	2	3	2	3	3
CO5	3	2	3	2	2	2	2	2	2	3	2	3	3
TOTAL	15	10	15	10	12	10	10	10	10	15	10	15	15
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9

III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	
Textbooks		
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.	
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.	
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.	

4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	3	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	3	3	2	3	3	3	2	3	3	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9

III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45
Course Outcomes		
CO1	Remember and recall aspects in consumerism	
CO2	Identify the reasons for consumer exploitation	
CO3	Discover the rights and duties of a consumer	
CO4	Create an environment which protects the consumers in India	
CO5	Critically appraise the consumer Protection Act	
Textbooks		
1	Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication	
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann	
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA	
Reference Books		

1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and BaglekarAkash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	3	3
CO2	3	2	2	2	3	2	2	2	3	2	2	3	3
CO3	3	2	3	2	3	2	2	2	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	2	3	2	2	2	2	2	3	2	2	3	3
TOTAL	15	10	13	10	12	10	10	10	15	10	10	15	15
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV- OPERATION RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1 st year B.Com.									
UNIT	Contents							No. of Hours	
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method							9	
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem							9	

III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	
Textbooks		
1.	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida	

2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	3	3
CO2	3	2	3	2	2	2	2	2	3	2	2	3	3
CO3	3	2	3	2	3	2	2	2	3	2	2	3	3
CO4	3	1	3	2	3	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3	3
TOTAL	15	11	15	10	13	10	10	10	15	10	10	15	15
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2	3	3

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

SEC – VI: AUDITING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO	The course aims to enrich the students' knowledge about duties of an auditor and to gain knowledge as to vouching of business transactions.								
Unit	Contents							No. of Hours	
I	Auditing: Definition – Objectives – Types – Advantages – Auditing Vs Investigation – Qualities of an Auditor – Rights and Duties of an Auditor.							6	
II	Company Auditor– Qualification – Appointment - Powers, Duties and Liabilities – Removal							6	
III	Audit programme – Audit notes – Audit files – Working papers - Procedures for Audit – Internal Control – Internal Check- Auditor's duty as Regards Internal Check.							6	
IV	Vouching – Meaning – Internal Check as Regards Cash - Procedure to be followed in Vouching Debit and Credit side of Cash Book.							6	
V	Audit Report – Elements – Specimen – Kinds of an Audit Report, Computer assisted Audit Techniques (CAAT) – Meaning – Advantages.							6	
TOTAL							30		
CO	Course Outcomes								
CO1	Assessing the qualities of an auditor, his rights and duties, procedure to be followed for appointment and removal of auditors.								
CO2	Acquiring knowledge on various records to be maintained for carrying out audit work.								
CO3	Knowing the concepts of vouching and procedure to be followed in vouching of cash book.								
CO4	Understanding the steps required in vouching of trade transactions in an organization.								
CO5	Knowing the steps involved in verification and valuation of assets and liabilities.								
Textbooks									
1.	Dr.B.N.Tandon, Dr.S.Susharsanam, S.Sundharabahu,Practical Auditing, S.Chand Co Ltd, New Delhi.14 th Edition, 2006.								

Reference Books	
1.	M.S.Ramasamy, Auditing, S.Chand Co Ltd, New Delhi, 2005.
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.
4.	Pardeep KumarBaldevSachdeva, Auditing, Kalyani Publisher, New Delhi, 8 th Revised Edition, 2004.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://youtu.be/qGMO57weOW0
2.	https://youtu.be/beKcJeynTqo
3.	https://youtu.be/iyP4CoXMMUw
4.	https://youtu.be/oYyZ8EPNppE

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	2	2	2	2	3	3
CO2	3	3	3	2	2	2	2	2	2	2	2	3	3
CO3	3	2	2	3	2	2	2	2	2	2	2	3	3
CO4	3	2	3	2	2	2	2	2	2	2	2	3	3
CO5	3	2	3	2	2	2	2	2	2	2	2	3	3
TOTAL	15	11	13	11	10	10	10	10	10	10	10	15	15
AVERAGE	3	2.2	2.6	2.2	2	2	2	2	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

SEC - VII: COMPUTERISED ACCOUNTING PACKAGE – II PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Learning Objectives									
LO	The course aims to enrich the students with practical knowledge in accounting tools, techniques and packages and to prepare them with required skill for employability.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Inventory Voucher Final Account with adjustments - Introduction to Inventory							6	
II	Stock Group Creation Stock Group Creation – Item Creation – Godown – Unit of Measurement – Accounting Voucher with Inventory details							6	
III	Creation of Cost center Cost Center – Cost Categories – with class and without class.							6	
IV	Employee Payroll Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary- Employee payroll							6	
V	Inventory Voucher Entry and GST calculation Inventory Voucher Entry – Receipt Note – Delivery Note – Rejection In, Rejection Out – GST calculation.							6	
	TOTAL							30	
Reference Books									
1.	Official Guide to Financial Accounting using Tally.ERP 9 with GST, BPB, 1st January 2018								
2.	DT Editorial Services Tally.ERP 9 with GST in simple steps, Dreamtech Press, 1st February 2020								
3.	SoumyaRajanBehera, Learn Tally.ERP 9 with GST, B.K.PublicationPvt Ltd, 1stJanuary 2014								
4.	Dr.NamrataAgrawal Comdex Tally.ERP 9, Dream Tech Press, 1st January 2019								
Web Resources									
1.	https://youtu.be/_Ghu1JlnoZI								
2.	https://youtu.be/_0FqS3WYTeE								

3.	https://youtu.be/8JAE0JyhHtQ
4.	https://youtu.be/tirOxKxkbPc

PROGRAM LIST

1. Display the Final Accounts with final accounts.
2. Create stock groups and stock items
3. Prepare accounting voucher with inventory details
4. Design cost centers and cost categories
5. Show Cost centers and Cost Categories with class
6. Create Purchase order and Sales order
7. Prepare Employee Payroll
8. Display bill-wise statement
9. Calculation of Goods and Service Tax (GST)

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	3	2	3	2	2	3	3
CO2	3	2	3	2	3	2	3	2	3	2	2	3	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	2	2	2	3	2	3	2	2	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3	3
TOTAL	15	10	15	10	12	10	15	10	15	10	10	15	15
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

PART – IV: ENVIRONMENTAL STUDIES

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

Learning Objectives:

After completing the course, students will be able to:

LO1	Demonstrate an integrative approach to environmental issues with a focus on sustainability.
LO2	Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving.
LO3	Communicate complex environmental information to both technical and non-technical audiences.
LO4	Understand and evaluate the global scale of environmental problems and
LO5	Reflect critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.

COURSE CONTENT

Unit – I: The Environment:

The Atmosphere, Hydrosphere, Lithosphere, Biosphere, Ecology, Ecosystem, Biogeochemical Cycle (Carbon Cycle, Nitrogen Cycle),

Unit – II: Environment Pollution:

Air Pollution, Water Pollution, Soil Pollution, Radiation Pollution.

Unit – III: Population Ecology:

Individuals, Species, Pollution, Community, Control Methods of Population, Urbanization and its effects on Society, Communicable Diseases and its Transmission, Non-Communicable Diseases.

Unit- IV: Environmental Movements in India:

Grassroot Environmental movements in India, Role of women, Environmental Movements in Tamil Nadu, State Pollution Control Board, Central Pollution Control Board.

Unit –V Natural Resources:

Conservation of Natural Resources, Management and Conservation of Wildlife, Soil Erosion and Conservation, Environmental Laws: Water Act, 1974, Air Act, 1981, The Wildlife (Protection) Act, 1972, Environment Protection, 1986, Natural Disasters and their Management.

References:

1. Dr Bharucha Erach, Text Book of Environmental Studies for UG Course, University Press (India) Pvt. Ltd.
2. Dr Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad – 380 013, India.
3. Katyal Timi & Satake M., Environmental Pollution, Anmol Publication Pvt. Ltd, New Delhi.
4. G. R. Chhatwal, M. C. Mehra, M. Satake, T. Katyal & Mohan V., Environmental Radiation and Thermal Pollution and their control, Anmol Publications, New Delhi.
5. R. C. Brunner, Hazardous Waste Incineration, Mc Graw Hill Inc.
6. K. C. Agarwal, Environmental Biology, Nidi Publishing Ltd, Bikaner.
7. R. N. Basu (Editor), Environment Calcutta University, Kolkata.

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15

IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall the various concepts of cost accounting	
CO2	Demonstrate the preparation and reconciliation of cost sheet.	
CO3	Analyse the various valuation methods of issue of materials.	
CO4	Examine the different methods of calculating labour cost.	
CO5	Critically evaluate the apportionment of Overheads.	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		

1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	2	3	3
CO3	3	2	3	2	2	2	2	2	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	2	3	2	2	2	2	2	3	2	2	3	3
TOTAL	15	10	13	10	10	10	10	10	15	10	10	15	15
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15

II	<p>Central Bank and Commercial Bank</p> <p>Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.</p> <p>Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.</p>	15
III	<p>Banking Practice</p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.</p> <p>Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.</p>	15
IV	<p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.</p> <p>Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements- Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15

v	Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	TOTAL	75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		

1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	2	3	3	2	3	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3	3
CO3	3	2	3	2	3	2	2	2	3	3	2	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3	3
TOTAL	15	10	13	10	15	10	10	10	15	15	10	15	15
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax & Residential Status								15
	Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								
	Residential Status								
	Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status only.								

II	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
III	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15
IV	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation and Investment Allowances– Undisclosed Income & Investments, – Computation of Income from Business or Profession.	15
V	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. Income From Other Sources Chargeability - Computation of Income from Other Sources – Deductions Allowed	15
	TOTAL	75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	

CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PS04	PS05
CO1	3	2	3	2	3	2	2	2	3	3	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	2	3	3
CO3	3	3	3	2	3	2	2	2	3	3	2	3	3
CO4	3	2	2	2	2	2	2	2	3	3	2	3	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3	3
TOTAL	15	12	13	10	13	10	10	10	15	13	10	15	15
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : PROJECT

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

Preamble:

The course aims to impart research skill in the application of various theoretical concepts and develop the ability of the students to prepare a project report. The course also aims to strengthen and enhance the research skill of the learners.

Evaluation Method for Project Report:

Internal :25		External : 75	
Topic Selection	- 10	Report	- 50
Data Processing	- 10	Presentation	- 10
Regularity	- 5	Viva-Voce	- 15

The Project Report must be in the prescribed form. It should be typed neatly in MS word. The font size of the letter should be 13 point with 1.5 space. The format of the Project Reports should have the following components.

First page should contain:

1. Title of Project Report
2. Name of the candidate.
3. Register number.
4. Name of the supervisor.
5. Address of the institution.
6. Month & year of submission.

Contents.

1. Declaration by candidate
2. Certificate by supervisor.
3. Acknowledgement.
4. List of tables
5. List of figures
6. Chapters
7. Bibliography
8. Appendix

THIRD YEAR – SEMESTER - V

ELECTIVE – V : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12

III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12
	TOTAL	60
Course Outcomes		
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.	
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.	

3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction								12
	Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								

II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.	12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	

CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.
Textbooks	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	3	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	2	3	3
TOTAL	15	12	13	10	15	10	13	13	15	10	11	15	15
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

ELECTIVE – VI : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To explore to the aspects relating of Human resource management								
LO2	To equip with the various processes of Recruitment and Selection								
LO3	To be acquainted with Training methods and the concept of Performance Appraisal								
LO4	To learn about Industrial Relations								
LO5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12

III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness..	12
V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	

2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.JSrinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

ELECTIVE – VI :OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12

II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting—Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.	12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12
IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
	TOTAL	60
Course Outcomes		
CO1	Familiarised with modern office management	

CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Textbooks	
1	R S N Pillai&Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.
Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions

3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929
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**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	3	3
CO2	3	2	3	2	2	2	2	2	3	2	2	3	3
CO3	3	2	3	2	2	2	2	2	3	2	2	3	3
CO4	3	2	3	2	2	2	2	2	3	2	2	3	3
CO5	3	2	3	2	2	2	2	2	3	2	2	3	3
TOTAL	15	10	15	10	10	10	10	10	15	10	10	15	15
AVERAGE	3	2	3	2	2	2	2	2	3	2	2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

PART IV – VALUE EDUCATION

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

Learning Objectives:

This course aims to

LO1 – build physical and mental strength of the learners

LO2 – strengthen the emotional and spiritual aspects of the learners.

LO1 – make the learners responsible and cooperative citizens

LO3 – develop democratic way of thinking and inculcate spirit of national integration

LO4 – develop the practice of paying respect for dignity of individual and diversity in society

COURSE CONTENT

Unit I - Yoga and Physical Health

- Physical Structure – Three Bodies – Five Limitations
- Simplified Physical Exercises – Hand Exercises – Leg Exercises – Breathing Exercises – Eye Exercises – Kapalapathi
- Maharasanas 1-2 – Massages – Acu-puncture – Relaxation
- Yogasanas – Padmasana – Vajrasanas – Chakrasanas(Side) – Viruchasanas – Yoga Muthra – Patchimothasanas – Ustrasanas – Vakkarasanas - Salabasanas

Unit II - Art of Nurturing the life force and Mind

- 2.1 Maintaining the youthfulness - Postponing the ageing process
- 2.2 Sex and Spirituality - Significance of sexual vital fluid - Married life-Chastity
- 2.3 Ten stages of Mind
- 2.4 Mental frequency - Methods for concentration

Unit III-Sublimation

- 3.1 Purpose and Philosophy of life
- 3.2 Introspection - Analysis of Thought
- 3.3 Moralization of Desires
- 3.4 Neutralization of Anger

Unit IV - Human Resources Development

- 4.1 Eradication of Worries

- 4.2 Benefits of Blessings
- 4.3 Greatness of Friendship
- 4.4 Individual Peace and World Peace

Unit V-Law of Nature

- 5.1 Unified force- Cause and Effect system
- 5.2 Purity of Thought and Deed and Genetic Centre
- 5.3 Love and Compassion
- 5.4 Cultural Education-Fivefold Culture

1. யோகமும் உடல்நலமும்

- 1.1 உடலமைப்பு - 3 உடல்கள் - ஐந்தில் அளவுமுறை
- 1.2 எளியமுறை உடற்பயிற்சி - கைப்பயிற்சி - கால் பயிற்சி - மூச்சுப்பயிற்சி - கண் பயிற்சி - கபாலபதி
- 1.3 மகராசனம் 1-2 - உடல் தேய்த்தல் - அக்குபிரஷர் பயிற்சி - உடல் தளர்த்தல்
- 1.4 யோகாசனங்கள்: பத்மாசனம் - வஜ்ராசனம் - சக்கராசனம் (பக்கவாட்டில்) - விருச்சாசனம் - யோக முத்ரா - பச்சி மோத்தாசனம் - உஸ்த்ராசனம் - வக்கராசனம் - சலபாசனம்.

2. உயிர்வளமும் மனவளமும்

- 2.1 இளமை காத்தல் - முதுமையைத் தள்ளிப்போடுதல்
- 2.2 பாலுணர்வும் ஆன்மீகமும் - வித்தின் மகிமை - இல்லற வாழ்வு - கற்பநெறி
- 2.3 மனதின் பத்து படிநிலைகள்
- 2.4 மன அலைச்சுழல் - மன ஓர்மைக்கான பயிற்சிகள்

3. குணநலப்பேறு

- 3.1 வாழ்வின் நோக்கம் - வாழ்க்கைத் தத்துவம்
- 3.2 அகத்தாய்வு - எண்ணம் ஆராய்தல்
- 3.3 ஆசை சீரமைத்தல்
- 3.4 சினம் கவிர்க்கல்

4. மனிதவள மேம்பாடு

- 4.1 கவலை ஒழித்தல்
- 4.2 வாழ்த்தும் பயனும்
- 4.3 நட்பு நலம்
- 4.4 தனிமனித அமைதி - உலக அமைதி

5. இயற்கை நியதி

- 5.1 ஒருங்கிணைப்பு ஆற்றல் - செயல்விளைவுத் தத்துவம்
- 5.2 மனத்தூய்மை, வினைத்தூய்மை - கருமையம்
- 5.3 அன்பும் கருணையும்
- 5.4 பண்பாட்டுக் கல்வி ஐந்தொழுக்கப் பண்பாடு

Reference Book:

Manavalakalai Yoga, Vethathri Publications, Tamil Nadu, 2008.

Evaluation Pattern:

Practical [Performing Yoga & Meditation] – 25 marks

Theory [End-Semester Examination] – 75 marks

Question Pattern:

Section – A:

Ten objective type questions with multiple answers are to be given. (10 x 1=10)

Section – B:

Five short essay type questions in ‘Either – Or’ pattern are to be given. (5 x 7=35)

Section – C:

Five long essay type questions are to be given. Three questions are to be answered. (3 x 10=30)

THIRD YEAR – SEMESTER - V

PART IV – SUMMER INTERNSHIP / INDUSTRIAL TRAINING

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

Learning Objectives:

LO1	To offer a hands-on-learning experience, that allows the learners to maximize the outcome and benefits of their theoretical knowledge through practical implementation.
LO2	By adding technical skills, accounting skills, marketing skills and professional experience to the learners' resume, they can enhance their chances of securing the job they desire
LO3	To provide the learners an experience of the real corporate world and thus help them to understand the expectations and requirements of the industry
LO4	To enable the learners build their network and professional relationships, which turns them into confident future professionals.

Duration of the Training:

- * The learners of all the Under-Graduation Programmes are to undergo the Internship / Industrial Training during the summer vacation, after completion of the IV Semester examinations. The training period is 15 working days.

Evaluation:

- * After completion of the training, the evaluation of the performance of the learners will be done in the V semester.
- * Two credits will be awarded for the students who complete the training successfully.
- * Viva-voce examination will be conducted and the learners have to appear for the Viva-voce individually.

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Semester									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18

III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall standards in cost accounting	
CO2	Apply the knowledge in contract costing	
CO3	Analyze and assimilate concepts in process costing	
CO4	Understand various bases of classification cost and prepare operating cost statement.	
CO5	Set up standards and analyse variances.	
Textbooks		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	

3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	3	3	2	2	3	3
CO2	3	3	3	2	2	3	2	2	3	2	3	3	3
CO3	3	3	3	2	3	3	3	3	3	2	2	3	3
CO4	3	3	3	2	2	3	2	2	3	2	2	3	3
CO5	3	3	3	2	3	3	3	3	3	2	3	3	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12	15	15
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18

III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	

Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	3	2	2	2	3	2	3	3	3
CO3	3	2	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12	15	15
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I st Semester									
Unit	Contents								No. of Hours
I	Clubbing of Income, Set Off and Carry Forward of Losses and Deductions Clubbing of Income – Meaning. Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
II	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								18
III	Assessment of HUF & Firm Computation of Total Income of HUF and its Tax Liability - Computation of Total Income of Firm and its Tax Liability.								18

IV	Assessment of Companies Corporate / Company Taxation – Important Definitions - Computation of Total Income of Company and its Tax Liability.	18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall provisions on capital gains	
CO2	Apply the knowledge about income from other sources	
CO3	Analyse the set off and carry forward of losses provisions	
CO4	Learn about assessment of individuals	
CO5	Apply procedures learnt about assessment procedures.	
Textbooks		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.	

5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE – VII : ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15

III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	MSME’s and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
TOTAL		75
Course Outcomes		
CO1	Identify the various traits of an entrepreneur	
CO2	Turn ideas into business opportunities	
CO3	Do feasibility study before starting a project	
CO4	Identify the sources of funds for funding a project	
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	
Textbooks		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	

2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
ELECTIVE – VII : COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15

III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Recall various techniques of working in MS-WORD.	
CO2	Prepare appropriate business document.	
CO3	Create - Presentation for Seminars and Lecture.	
CO4	Understanding various tools used in MS-EXCEL.	
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	
Textbooks		
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.	

2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP.
3	MansiBansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	2	3	2	2	3	3
CO2	3	2	3	2	2	2	2	2	3	2	3	3	3
CO3	3	3	3	2	3	2	3	2	3	2	2	3	3
CO4	3	2	3	2	2	2	2	2	3	2	2	3	3
CO5	3	3	3	2	3	2	3	2	3	2	3	3	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12	15	15
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

ELECTIVE – VIII : SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15

II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In Ms-Excel.	
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	

CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	3	3	3	2	2	3	3
CO2	3	2	3	3	2	2	2	2	3	2	3	3	3
CO3	3	3	3	3	3	2	3	3	3	2	2	3	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3	3
CO5	3	3	3	3	3	2	3	3	3	2	3	3	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12	15	15
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

ELECTIVE – VIII : LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.								15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.								15

III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	TOTAL	75

Course Outcomes	
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
Textbooks	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.

3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3	3
CO3	3	3	2	2	3	2	3	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	2	2	2	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12	15	15
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

PART IV - EXTENSION ACTIVITY

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

The institution aims at developing amongst students a sense of participation in nation building through extension and outreach programmes. This deepens understanding of the social environment and enriches her personality through actual participation in day-to-day life of the society. This process of learning is not only a desirable supplement to the classroom education but develops in the student a sense of responsibility, tolerance and cooperation.

Objectives:

- To arouse social consciousness of the students by providing them opportunities to work with and among the people.
- To develop an awareness and knowledge of social realities to have concern for the well-being of the community and engage in creative and constructive social action.
- To provide with rich and meaningful educational experiences to them in order to make their education complete and meaningful.
- To develop skill needed in the exercise of democratic leadership and programme development to help them get self-employed.
- To give them the opportunities for their personality development.
- Understand the community in which they work.
- Understand themselves in relation to their community.
- Identify the needs and problems of the social and involve them in problem solving process.
- Develop among themselves a sense of civic responsibility.
- Utilize their knowledge in finding practical solution to individual and community problems.
- Develop competence required for group-living and sharing of responsibilities.
- Gain skill in mobilizing community participation.
- Acquire leadership qualities and democratic attitude.
- Develop capacity to meet emergencies and natural disasters.
- Practice national integration and social harmony.

Evaluation:

The performance of the students in extension activities throughout the semester will be assessed and the credit will be awarded by the faculty.

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6

III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
	TOTAL	30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		

1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw – Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	MajidHussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU



EXTRA CREDIT COURSES

HUMAN RIGHTS AND DUTIES

Course Code:

Year: First (I Semester)

Batch :

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

DISASTER MANAGEMENT

Course Code:

Year: Second (III Semester)

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.

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

VALUE ADDED COURSES

Course Code		Course Title	Batch:	
Hrs / Week	30	Value Added Course - I	Semester:	
		Retail Marketing	Credits:	

Course Outcomes

COs	Description	Blooms' Taxonomy Level
CO1	To understand the meaning, functions, Characteristics, and benefits of Retail marketing	Knowledge [Level 1 & 2]
CO2	To know about retail marketing mix, retail pricing, and factors influencing retail pricing.	Knowledge [Level 1 & 2]
CO3	To acquire knowledge about retail promotion mix and retailing in India.	Knowledge [Level 3]

SYLLABUS

UNIT-I

Retail marketing-Meaning, Introduction-Functions of retail marketing-Characteristics of retail marketing-Benefits of retail marketing.

UNIT-II

Retail marketing mix and its types-Product, Price, Place, Promotion.

UNIT-III

Retail Pricing-Factors Influencing retail pricing-Internal and External Factors.

UNIT-IV

Retail promotion mix-Components of Retail promotion mix.

UNIT-V

Retailing in India-FDI in retail sector-Future trends of Retail in India.

Books for Reference:

- Retail marketing - Dr.L.Natarajan, Margham Publications , Year of Publication 2019.

Question Pattern: Section- A

Twenty questions will be given. Each Questions carry 5 marks 20 * 5 =100 marks

Total Marks =100

Course Code		Course Title	Batch:	
Hrs / Week	30	Value Added Course - II	Semester:	
		Aptitude Skills	Credits:	

Preamble

This course aims to improve the analytical and reasoning skills of the students which will help them to face competitive examinations.

Course Outcome

On the successful completion of the course, the students will be able to

CO Number	CO Statement	Blooms' Taxonomy Level
CO1	Understand and apply the shortcut techniques of mathematics in problem solving.	Knowledge (level 1) Comprehension (Level 2)
CO2	Recollect and apply the basic concepts of reasoning in real life situations.	Application (Level 3)
CO3	Solve the complex problems with speed, accuracy and presence of mind.	Analysis (Level 4)

UNIT – I

Logical Reasoning: Number series – Coding and Decoding – Day sequence

UNIT – II

Data Interpretation: Line Graph – Bar Graph – Pie Chart – Tabular Data

UNIT – III

Quantitative Aptitude: Time and Distance – Time and Work

UNIT – IV

Quantitative Aptitude: Profit & Loss problems – Age Problems – HCF and LCM Calculations

UNIT – V

Quantitative Aptitude: Ratio and Proportion

TEXT BOOK

1. Quantitative Aptitude for Competitive Examination – R.S. Aggarwal, S. Chand & Company Ltd , New Delhi.

Question Pattern:

Section- A

Twenty questions will be given. Each Questions carry 5 marks $20 * 5 = 100$ marks

Total Marks =100

Course Code		Course Title	Batch:	
Hrs / Week	30	Value Added Course -III	Semester:	
		Business Analytics using Ms-Excel	Credits:	

Course Outcomes:

Cos	Description	Blooms' Taxonomy Level
CO1	Gaining knowledge of the use of Excel and Excel add-ins to solve business problems	Knowledge (level 1)
CO2	Comprehending the methodologies in business analytics to formulate and solve business problems and support managerial decision making.	Comprehension (Level 2)
CO3	Applying the gained knowledge to solve business problems.	Application (Level 3)
CO4	Becoming familiar with the processes needed to develop, report and analyze business data.	Synthesis (Level 6)

Unit – I

Introduction to Ms-Excel – Worksheet - Moving and Copying, Inserting and Deleting Rows and Columns - Creating Charts - Functions: Date and Time, Mathematical and Statistics - Formatting a Cell - Conditional formatting - Sort-Filter - Auto Filter - Advanced Filter.

Unit – II

1. Entering data with the given fields:

- a) Serial No
- b) Name
- c) Address
- d) City
- e) Date of joining
- f) Salary
- g) Course
- h) Duration
- i) No of students
- j) Total fees

2. Performing the following:

- a) Change font as bold
- b) Arrange the alignment as center
- c) Rename the sheet
- d) Insert a new sheet
- e) Move a sheet
- f) Delete a sheet

- g) Hide/unhide column
- h) Change Column width
- 3. Entering the semester marks and calculating total auto-sum and average, result, class using function wizard and inserting a chart.
- 4. Designing the Electricity Bill in Ms-Excel by considering the following conditions:

Unit Consumed	Rate Per Unit (RS)
Upto to 100 Units	1.00
101 to 200 Units	1.50
Above 200 Units	2.00
Minimum Rate Rs.40	

Unit – III

- 1. Creating Pivot Table to analyze Sales report.
- 2. Creation of trend line to estimate share price using the functions Graph and Trend Setting.




Unit – IV

- 1. Calculation of Current Ratio, Liquid Ratio, Stock Turnover Ratio and Operating Ratio.
- 2. Calculate the Simple and Compound Interest.
- 3. Computation of Mean, Median and Mode.

Unit – V

- 1. Preparing Employee Payroll with following details
 - a) Dearness Allowance-40% on Basic Pay
 - b) House Rent Allowance-Rs.400
 - c) Medical Allowance-Rs.100
 - d) Provident Fund-12% on Basic Pay+ Dearness Allowance
- 2. Preparing Inventory List Creation.
- 3. Advanced Filtering with Multi Criteria-including vlookup , hlookup.

Books for Reference:

-  R.K. (2008) PC Software Windows Made Simple, New Delhi: Tata McGraw Hill Publishing co.Ltd.
-  Russell Stultz, A, (2000) Learn Microsoft Office.
-  Sanjay Saxeena. (2002). Ms Office 2000. New Delhi: Kalyani Publication.

Course Code		Course Title	Batch:	
Hrs / Week	30	Value Added Course -IV Digital Fluency for Business	Semester:	

Course Outcomes

COs	Description	Blooms' Taxonomy Level
CO1	Creating the documents and tables and formatting tools and Designing the flow chart and creating Word Art and Mail ID in MS.Word.	Knowledge (level 1)
CO2	Gaining knowledge of the use of business applications to solve business problems	Comprehension (Level 2)
CO3	Comprehending the methodologies in business analytics to formulate and solve business problems and support managerial decision making.	Comprehension (Level 2)
CO4	Applying the gained knowledge to solve business problems and Becoming familiar with the processes needed to develop, report and analyze business data.	Application (Level 3) Synthesis (Level 6)
CO5	Gaining the knowledge about Ledger, Day Book, trail balance ,inventory ,cost centre, purchase & sales order and employee payroll	Application (Level 3) Synthesis (Level 6)

Unit – I

Introduction to Ms-Word- formatting text: Bold, Italic, Underline – Alignment: center, right, left, justified- Font style and size- change case- Mail merge- page layouts- Print documents.

Unit – II

Introduction to Ms-Excel – Worksheet - Moving and Copying, Inserting and Deleting Rows and Columns - Creating Charts.

Unit – III

Entering data – Performance of data- Formatting a Cell - Conditional formatting - Sort-Filter - Auto Filter - Advanced Filter - function wizard and inserting a chart





Unit – IV

Functions: Date and Time, Mathematical and Statistics - Pivot Table - functions Graph and Trend Setting-ratio analysis-Inventory List Creation-Advanced Filtering with Multi Criteria-including vlookup , hlookup.

Unit – V

Introduction of accounting software - Starting Tally – Company Creation –Single , Multiple, Voucher entry -Stock Group Creation – Godown – Unit of Measurement – - Accounting Voucher with Inventory details - Debit Note – Credit Note – Bills Registers – Sales, Purchase Summary- Employee payroll - Inventory Voucher Entry – Receipt Note – Delivery Note – Rejection In, Rejection Out

Books for Reference:

-  R.K. (2008) PC Software Windows Made Simple, New Delhi: Tata McGraw Hill Publishing co.Ltd.
-  Russell Stultz, A, (2000) Learn Microsoft Office.
-  Sanjay Saxeena. (2002). Ms Office 2000. New Delhi: Kalyani Publication.
-  Official Guide to Financial Accounting using Tally.ERP 9 with GST

Learn Tally.ERP 9 with GST .SoumyaRajanBehera