

SRI SANKARA ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

ENATHUR, KANCHIPURAM - 631561

B.Com., [GENERAL]

REGULATION & SYLLABUS

(Effective from the academic year 2023 – 2024)

Choice Based Credit System

PREAMBLE

The Learning Outcome-based Curriculum Framework(LOCF) is constituted by the Committee set up by the Board of Academic Council, Sri Sankara Arts and Science College (Autonomous), Enathur, Kanchipuram, as per the guidance provided by the University of Madras is desired to submit the Curriculum of B.Com and M.com Program to be implemented by our college from 2022 -23 onwards. This curriculum is developed after conducting a series of meeting and consulting with all the members in the committee.

The important role of the education is to build abilities and cultivate knowledge to adopt in the society with the successful manner. Based on these aspects, it has been framed with fruitful manner to develop the attitude of the students and built their required knowledge of present scenario in the complete world. The main focus is on how to acquire the required skills and knowledge to reach their achievement in the society.

The focus of LOCF of B.Com is aimed at improving the students' abilities and helping them to become a competent business leader / entrepreneur who can contribute more and more in the society. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One of the important aspects of LOCF is to develop a commerce graduate who can understand the present and future requirement in the business and industry.

It is also focused to develop the competent person to become a future leaders in the industry and business.

The salient features of the LOCF in B.Com. are:

1. The Main objective of LOCF is to mentally prepare the students to learn various courses/subjects in the area of Commerce leading a graduate degree.
2. The learning outcomes for each subject have been carefully designed to help students to have potential knowledge in various area of commerce discipline.
3. Commerce itself is an interdisciplinary subject, because of it has been taken to integrate courses covering various area like Accounting, Management, Finance, Taxation, Law,

Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.

4. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of Skill Development Courses, and Discipline Specific Elective Courses have been included in the structure.
5. For B.Com. Programme, nineteen (19) core courses are placed from first to sixth semester, four (04) language courses are placed in first and second semester, three (03) elective courses are placed in the fifth and sixth semester, four (04) allied courses are placed from first to fourth semester, four(02) non-major courses placed from first and second semester, one(01) environmental studies in fourth semester, one (1) value education, and four (04) soft-skill courses from first to fourth semester and one (01) extension activity/community services in sixth semester. The idea of offering these courses and also creating space for developing more Sector Skill development courses covering different aspects of knowledge and skills is to create opportunities for employability of a commerce graduate and also expand the learner's sphere towards practical relevance of studying commerce discipline so that a learner can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory Courses have been designed in a manner that provides relevant knowledge and skills.
6. Based on Objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises in each unit in the courses to enable the students to placed in various organization and gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.
7. The courses are designed keeping in view the employability, entre research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
8. The courses are designed keeping in view the employability, entrepreneurship and skill development and innovation in the field of Commerce.
9. The Faculty members are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning methods and various interactive teaching and

learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Learning Outcome-based Curriculum Framework (LOCF)

1. Introduction

In order to promote education in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and soft skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for skill development, employability, and entrepreneurship.

Quality higher education should provide improved knowledge and built up good nation.

Hence, improve the quality of commerce knowledge in our society by cultivating quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i) Governing curriculum improvement based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii) Enriching the quality of teaching and practical knowledge;
- iii) Involving students in discussions, problem-solving and to build up decision making ability;
- iv) Motivating the students to understand various concepts of commerce and its application to enable them apply in business and industry.

2. Learning Outcomes-based Approach to Curriculum Planning

The Undergraduate Degree in B. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at

the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B. Com. has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – surrounding knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- ✓ Programme design and syllabi development;
Teaching-learning pedagogy;
- ✓ Assessment of student learning levels;
- ✓ Providing required experience to students through outcome based learning activities in present situations.

2.1.Nature and area of the B.Com Programme

The B. Com. Programme provides an extensive and outcome based for learning, application, entrepreneurship, skill development and employability. The key areas of study in Commerce are:

- i. Marketing
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Operation Research
- x. soft – skills

Apart from these key areas present curriculum framework includes value education and certificate courses, etc., with an aim to learn in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Under graduate degree programmes in Commerce covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in B. Com.

The overall aim of B. Com. as a programme is to:

- i) Provide a fruitful environment that comprehensive engages students through an all- surrounding knowledge impartation;
- ii) Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- iii) Construct a sound theoretical knowledge;
- iv) Familiarizing students with recent market practices;
- v) Familiarizing students with present Auditing practices;
- vi) Encourage the students to advance a range of generic skills helpful in employment, skill development , internships, and social activities;

2.3. Key Outcomes supporting Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for B. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

1. Framing of syllabi
2. Students attributes
3. Qualification descriptors
4. Programme learning outcomes
5. Course learning outcomes
6. Necessity of having elective courses
7. Applications of commerce
8. Employability in banking, finance and other sectors.

3. Graduate Attributes in B. Com.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the end of each course along with blooms level. The characteristic attributes that a B. Com. Graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate extended standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as predecessor to various marketing developments, Accounting practices, Management practices, etc., since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce;
- ii. Ability to examine the results and apply them to various problems appearing in different areas of Commerce.

3.4 Problem solving

- i. Capability to presume a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion for marketing and business problems;
- iii. Able to distinguish solution to sustain problems originating in the diverse Management areas such as Finance, Marketing, Human Resource, and Taxation etc.

3.5 Research Related Skills

- i. Ability to search for, finds, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various areas of Commerce.

3.6 Self-directed Learning

Capability to work independently in miscellaneous projects as well as Auditing and accounting practices in various organisation which will confirm thorough learning of various facets of Commerce.

3.7 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, misrepresentation, and manipulation of information in business and auditing practices in the society;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4. Qualification Descriptors for B. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated by the students after becoming a graduate in this programme. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, Auditing, HR, Tax, Economics, and several other areas of Commerce;
- iv. Acquire various soft skills (like communication, computer literacy, organizing and analytical) required to manage complete business situation as well as life situations;
- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies , techniques and strategies;

- vi. Fulfill one's learning requirements to provide an insight of research and business practices in Commerce and inter-disciplinary areas;
- vii. Apply one's disciplinary knowledge and skills to analyse various business problems and solve complex problems with well-defined solution by framing new policies and creating new strategies.
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values, etc.

B.COM – GENERAL
FIRST YEAR – FIRST SEMESTER

Part	Course Code	Title of the Course	Credits	Hours
Part I		Language I	3	6
Part II		English I	3	6
Part III		Core Paper I – Financial Accounting I	5	5
Part III		Core Paper II - Principles of Management	5	5
Part III		Elective I - Business Communication	3	4
		Elective I - Business Environment		
		Elective I - Business Economics		
Part IV		Skill Enhancement Course SEC – 1/Non Major Elective I - MS Office for Commerce*	2	2
		Basic Tamil - I(Other Language Students)*		
		Advanced Tamil – I(Other Language Students)*		
		Foundation Course FC Professional Ethics	2	2
TOTAL			23	30

***PART IV: SEC – 1/Basic TAMIL /Advanced Tamil (Any one)**

1. Students who have studied Tamil upto XII Std and also have taken Tamil in Part I shall take SEC 1.
2. Students who have not studied Tamil upto XII Std and have taken any Language other than Tamil in Part I shall take Basic Tamil comprising of Two courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII Std and have taken any Language other than Tamil in Part I shall take Advanced Tamil Comprising of two Courses.

SECOND SEMESTER				
Part I		Language II	3	6
Part II		English II	3	6
Part III		Core Paper III – Financial Accounting II	5	5
Part III		Core Paper IV- Business Law	5	5
Part III		Elective II - Business Legislation Laws	3	4
		Elective II - Insurance and Risk Management		
		Elective II – Indian Economic Development		
Part IV		Skill Enhance Course SEC – 2/ Non Major Elective II - Accounting using Excel	2	2
		Basic Tamil - II(Other Language Students)*		
		Advanced Tamil – II(Other Language Students)*		
		Skill Enhancement Course – SEC 3 Retail Management	2	2
		TOTAL	23	30

***PART IV: SEC – 2/Basic TAMIL /Advanced Tamil (Any one)**

1. Students who have studied Tamil upto XII Std and also have taken Tamil in Part I shall take SEC 2.
2. Students who have not studied Tamil upto XII Std and have taken any Language other than Tamil in Part I shall take Basic Tamil comprising of Two courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII Std and have taken any Language other than Tamil in Part I shall take Advanced Tamil Comprising of two Courses.

SECOND YEAR				
THIRD SEMESTER				
Part I		Language III	3	6
Part II		English III	3	6
Part III		Core Paper V- Corporate Accounting I	5	5
Part III		Core Paper VI –Company Law	5	5
Part III		Elective III – International Trade	3	4
		Elective III – Business Mathematics & Statistics		
		Elective III – E-Commerce		
Part IV		Skill Enhancement Course SEC – 4 Basics of Entrepreneurship	1	1
		Skill Enhancement Course – SEC 5 Corporate Communication	2	2
		Environmental Studies (Examination will be held in Semester IV)	-	1
TOTAL			22	30

FOURTH SEMESTER				
Part I		Language IV	3	6
Part II		English IV	3	6
Part III		Core Paper VII–Corporate Accounting II	5	5
Part III		Core Paper VIII- Principles of Marketing	5	5
Part III		Elective IV– Financial Services	3	3
		Elective IV– Consumerism & Consumer Protection		
		Elective IV- Operations Research		
Part IV		Skill Enhance Course SEC – 6 Cash accounting and operating cycle	2	2
		Skill Enhancement Course – SEC 7 Company Secretarial Correspondence	2	2
		Environmental Studies	2	1
TOTAL			25	30

THIRD YEAR				
FIFTH SEMESTER				
Part III		Core Paper IX – Cost Accounting I	4	5
Part III		Core Paper X - Banking Law and Practice	4	5
Part III		Core Paper XI – Income Tax Law and Practice I	4	5
Part III		Core Paper XII – Auditing and Corporate Governance	4	5
Part III		Discipline Specific Elective 1/2 - Financial Management / Indirect Taxation	3	4
		Discipline Specific Elective 3/4 – Human Resource Management / Office Management & Secretarial Practice	3	4
Part IV		Value Education	2	2
		Summer Internship / Industrial Training	2	-
		TOTAL	26	30

SIXTH SEMESTER				
Part III		Core Paper XIII – Cost Accounting - II	4	6
Part III		Core Paper XIV- Management Accounting	4	6
Part III		Core Paper XV- Income Tax Law and Practice II	4	6
Part III		Discipline Specific Elective 5/6- Entrepreneurial Development / Computer Application in Business	3	5
		Discipline Specific Elective 7/8- Logistics and Supply Chain Management / Basics of MS Excel	3	5
Part IV		General awareness for Competitive Examination	2	2
Part V		Extension Activity	1	-
		TOTAL	21	30
GRAND TOTAL			140	180

SRI SANKARA ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
ENATHUR, KANCHIPURAM - 631561
PG DEPARTMENT OF COMMERCE
B.COM DEGREE COURSE IN COMMERCE
CHOICE BASED CREDIT SYSTEM REGULATIONS
(Effective from the academic year 2023 – 2024)

1. ELIGIBILITY FOR ADMISSION :

Candidates for admission to the first year of the Degree of Bachelor of Commerce Course shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras

2. ELIGIBILITY FOR THE AWARD OF DEGREE: -

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with

APPENDIX - A

PART -I

Tamil or Other Languages

PART-II

English

PART-III

CORE Subjects, and ELECTIVE with three courses.

PART-IV

1. (a) Those who have not studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6th standard)
- (b) Those who have studies Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses.
- (c) Other who do not come under a + b can choose Skill Enhancement Course comprising of two courses.
2. Skill Enhancement Course
3. Foundation Course
4. Environmental Studies
5. Value Education
6. General awareness for competitive Examination

PART-V

Extension Activities

7. EXTENSION ACTIVITIES (Part-V)

A candidate shall be awarded a maximum of 1 credit for Extension Service.

All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS

ATTENDANCE in the First Year, he/she shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One Year will get HALF CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

8. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in **APPENDIX - B**.

Model Scheme

Course Component Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Ext.mark	Int. mark	Total
PART-I Language				75	25	100
PART-II English				75	25	100
PART-III Core subject :				75	25	100
Core Subject				75	25	100
Elective Subject				75	25	100

<p>PART – IV</p> <p>1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6th Standard).</p> <p>(b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.</p> <p>(c) Others who do not come under a + b can choose Skill Enhancement Course comprising of two courses.</p>							

The following procedure to be followed for Internal Marks:

Theory Papers:

Internal Marks

Tests (2out of 3)	10 marks
Attendance*	5 marks
Seminars	5 marks
Assignment	5 marks
	<u>25 marks</u>

***Break-up Details for Attendance**

Below 60%	- No marks
60% to 75%	- 3 Marks
76% to 90%	- 4 Marks
91% to 100%	- 5 Marks

Practical:

Internal Marks 40

Attendance	5 marks
Practical Test best 2 out of 3	30 marks
Record	5 marks
	<u>40</u>

Project:

Internal Marks best 2 out of 3 presentations 20 marks

Viva 20 marks

Project Report 60 marks

9. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- (i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.
- (ii) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.
- (iii) Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the Syndicate from time to time, provided in case of a candidate earning less than 50% of attendance in anyone of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

10. PASSING MINIMUM:

A candidate shall be declared to have passed:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 40%(Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 40% .

d) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

11. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART – II ENGLISH:

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART - III CORE SUBJECTS AND ELECTIVES:

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i),60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class. .

PART-IV (consisting of sub items 1 (a), (b) & (c), 2, 3 and 4) as furnished in the Regulations 4 Part-IV supra.

PART -V EXTENSION ACTIVITIES:

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

12. RANKING

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction; provided in the case of Candidates who pass all the examinations prescribed for the Course with a break in the First Appearance due to the reasons as furnished in the Regulations 7. (iii) Supra are only eligible for Classification.

13. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2023 – 2024 will be permitted to appear for the examinations under those Regulations for a period of TWO years i.e. up to and inclusive of April/May 2026 Examinations. Thereafter, they will permitted to appear for the examination only under the Regulations then in force.

14. PATTERN OF QUESTION PAPER

	Part - A(30 words)		
10 out of 12 questions	10 x 2 marks	=	20 marks
	Part – B (200 words)		
5 out of 7 questions	5 x 5 marks	=	25 marks
	Part - C (500 words)		
3 out of 5 questions	3 x 10 marks	=	30 marks
			<hr/>
	Total		75 marks

15. EVALUATION AND GRADING SYSTEM

The performance of a student in each paper is evaluated in terms of percentage of marks with a provision for conversion to grade points (GP). Evaluation for each paper shall be done by a continuous internal assessment by the concerned paper teacher as well as by an end semester examination and will be consolidated at the end of the course. The term grading system indicates a Ten Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External examinations, grade points and letter grade.

Once the marks of the Internal and End-semester examinations for each of the papers are available, they will be added. The marks thus obtained will then be graded as per details provided in table.

The sum of total performance in each semester will be rated by **Grade Point Average (GPA)** while the continuous performance from the second semester onwards will be marked by **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formula.

$$\text{GPA} = \frac{\text{Sum of [Credits acquired * Grade points]}}{\text{Sum of Credits acquired}}$$

For the calculation of Grade Point Average (GPA), G_i is the grade point awarded; C_i is the credit units earned for the i^{th} paper.

$$\text{CGPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where ‘ C_i ’ is the Credit earned for the paper i in any semester; ‘ G_i ’ is the Grade Point obtained by the student for the paper i and ‘ n ’ is the number of papers **passed** in that or **CGPA = GPA** of all the papers starting from the first semester to the current semester.

Note: The GPA and CGPA shall be calculated separately for the following give parts.

Part I: Language Course; Part II: English Language Course and Part III: Core Cs, Allied Cs, Part IV: NME, SBC, ES, VE, Part V: Extension activities.

Marks	Grade Point	CGPA	Letter point	Classification of Final Result
96 and above	10	9.51 and above	S+	First Class with Exemplary
91 – 95	9.5	9.01 – 9.50	S	
86 – 90	9.0	8.51 – 9.00	D++	First Class with Distinction
81 – 85	8.5	8.01 – 8.50	D+	
76 – 80	8.0	7.51 – 8.00	D	
71 – 75	7.5	7.01 – 7.50	A++	First Class
66 – 70	7.0	6.51 – 7.00	A+	
61 – 65	6.5	6.01 – 6.50	A	
56 – 60	6.0	5.51 – 6.00	B+	Second Class
51 – 55	5.5	5.01 – 5.50	B	
46 – 50	5.0	4.51 – 5.00	C+	Third Class
40 – 45	4.5	4.00 – 4.50	C	
Below 40	0	Below 4.00	F	Fail

The grade card / mark sheet issued at the end of the semester to each student will contain the following:

- a. The marks obtained for each paper registered in the semester
- b. The credits earned for each paper registered for that semester
- c. The performance in each paper by the letter grade point obtained
- d. The Grade Point Average (GPA) of all the papers registered for that semester and
- e. From the second semester onwards, the Cumulative Grade Point Average (CGPA) of all the papers and
- f. The class and grade of the student in the final CGPA.

APPENDIX - A

UG DEGREE COURSES UNDER VARIOUS FACULTIES

Sl.No.	Degree	Name of the Course	Name of the Faculty
1.	B.Com.	Bachelor of Commerce	Commerce
2.	B.Com. (AF)	Bachelor of Commerce (Accounting & Finance)	Commerce
3.	B.Com. (BM)	Bachelor of Commerce (Bank Management)	Commerce
4.	B.Com. (MM)	Bachelor of Commerce (Marketing Management)	Commerce
5.	B.B.A	Bachelor of Business Administration	Management Sciences
6.	B.Sc. (ISM)	Bachelor of Science (Information System Management)	Management Sciences
7.	B.Com.(CS)	Bachelor of Commerce (Corporate Secretaryship)	Commerce
8.	B.Com. (Co-operation)	Bachelor of Commerce (Co-operation)	Commerce

**B.COM.,
GENERAL**

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.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM GENERAL
Programme Code:	
Duration:	3 Years (UG)
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; Communicative 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: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt 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>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and</p>

	<p>effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7: Co-operation/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 the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in 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>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12: Multicultural competence: Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO14: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p>
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	<p>PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

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 – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								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 – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								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.	Shukla Grewal 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.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
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
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

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

3 – Strong, 2- Medium, 1- Low

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	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAG E	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE– I: 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
	An Introduction	
I	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
	Political Environment	
II	Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
	Social and Cultural Environment	
III	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
	Economic Environment	
IV	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
	Technological Environment	
V	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
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

SEC – 1 MS OFFICE FOR COMMERCE (Practical)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	<p>Introduction to MS Word & Commonly used features Introduction to Word processing - Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) - Navigation (Arrow keys, Ctrl + Arrow keys, Home, End, Page UP / Page Down) - Selection - Using Shift + Navigation</p> <p>Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace</p> <p>Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text</p>								6
II	<p>Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art</p> <p>Tables - Rows , Columns, Cell - Merge Cell - Split Cell</p> <p>TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count</p> <p>Working with Mail Merge</p>								6

III	<p>Introduction to MS Powerpoint</p> <p>Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master</p> <p>Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides</p> <p>Slideshow - F5 / Shift F5</p> <p>New Slide - Ctrl + M</p> <p>Animation Effects - Apply in objects within the Slide</p> <p>Transition Effect - Apply between slides</p> <p>Rehearse Timing - Set timing to each slide</p> <p>Loop until ESC - After reaching LAST slide, display again from 1st slide.</p> <p>SaveAs - PPSx - PowerPoint Show</p> <p>SlideShow - Use Pen / Highlighter</p> <p>Paste the Chart from Excel - Data linked to Excel source</p> <p>Insert Chart within PowerPoint - Data linked internally</p>	6
IV	<p>Introduction to MS Excel &Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6

V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
Total		30
Reference Books		
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.	
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.	
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.	
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information	
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.	
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.	
Web Resources		
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg	
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU	

3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE – PROFESSIONAL ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.							6	
II	Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.							6	
III	Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?							6	
IV	Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.							6	
V	Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandhiji, Aurobindo and Tagore.							6	
Total							30		

Textbooks	
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.

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 - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	

II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	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 Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	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.
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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 law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
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 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
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								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	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: BUSINESS LEGISLATION LAWS

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 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	Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
5	Dr. S. Sankaran, Business Regulatory Framework, Margham Publications, Chennai
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, Vivek Kuchhal, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

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 features 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 – 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 - Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual. – 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.	
6	Dr. A. Murthy Principles & Practice of Insurance Margham Publications, Chennai	

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
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: 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
III	National Income 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 Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
TOTAL									60

Course 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	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL - PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>								6

II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

IV	<p>Using Financial Functions (Part 4)</p> <p>PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value</p> <p>PMT function - Returns the periodic payment for an annuity</p> <p>PPMT function - Returns the payment on the principal for an investment for a given period</p> <p>PRICE function - Returns the price per \$100 face value of a security that pays periodic interest</p> <p>PRICEDISC function - Returns the price per \$100 face value of a discounted security</p> <p>PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity</p> <p>PV function - Returns the present value of an investment</p> <p>RATE function - Returns the interest rate per period of an annuity</p> <p>RECEIVED function - Returns the amount received at maturity for a fully invested security</p> <p>RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p>Using Financial Functions (Part 5)</p> <p>SLN function - Returns the straight-line depreciation of an asset for one period</p> <p>SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period</p> <p>TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill</p> <p>TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill</p> <p>TBILLYIELD function - Returns the yield for a Treasury bill</p> <p>VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method</p> <p>XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic</p> <p>XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic</p> <p>YIELD function - Returns the yield on a security that pays periodic interest</p> <p>YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill</p> <p>YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	Total	30

Reference Books	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
Web Links	
1. https://www.youtube.com/watch?v=kNaxTNSAtLk	
2. https://www.youtube.com/watch?v=RsDFonVtKGM	
Tutorials :	
1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/	
2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/	

FIRST YEAR – SEMESTER – II

SEC – 3 RETAIL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		

Reference Books	
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing
Web Links	
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf	

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 Issue of Rights and Bonus Shares - 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.								15

	Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	
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 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 – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	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. Radha swamy, 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/chapter12valuationofgoodwillandshares.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
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

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
	4				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, VikasPublication, 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 Nirali Prakashan 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER – III

ELECTIVE - III: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				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	Punam Agarwal and Jatinder Kaur, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

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
	3				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	
Theory 20 % & Problems 80%									

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, Nirali Prakashan 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

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 Clark Global 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC – 4 BASICS OF ENTREPRENEURSHIP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				1	1	25	75	100
Unit	Contents								No. of Hours
I	Introduction to Entrepreneurship Meaning- Characteristics – Dimensions of an Entrepreneurship- Fostering critical thinking and innovation.								3
II	Idea Generation and selection Design Thinking Process- Creativity – Innovation- Ideas Generation techniques – Analysis of Business opportunity – Fishbowl Method –Brain storming.								3
III	Pitching the business Idea Business Models- Costing and Pricing - -Market survey- Writing of a B-Plan								3
IV	Bootstrap of an Enterprise Process of setting up an Enterprise – Feasibility Study-Marketing- Technical and Financial.								3
V	Finance and Government Support to setting up of an Enterprise Sources of Funds- Government Schemes for entrepreneurs								3
Total								15	
Text Books									
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.								
2	Vasanth Desai, (Reprint 2017) Dynamics of Entrepreneurial Development and Management, 24 th Edition, Himalaya Publishing House, Mumbai.								
Reference Books									
1	Dr.C.B.Gupta and S.S.Khanka(Reprint 2014), Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.								

SECOND YEAR – SEMESTER – III

SEC – 5 – CORPORATE COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
Unit	Contents							No. of Hours	
I	Introduction to Communication – Meaning and Definition- Process – Functions - *Objectives - Importance- Essentials of effective communication – Communication barriers- Overcoming communication barriers.							6	
II	Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail- , Video Conferencing – *Social Corporate Networking.							6	
III	Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.							6	
IV	Drafting of business letters - Enquiries and replies - Sales letters –Circular letters. Internal Communication - Preparation of Memos & Notes.							6	
V	Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.							6	
Total							30		

Reference Books	
1	Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2	N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai
3	R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

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, Internal & External 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). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	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 – Accounts of General Insurance Companies -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

Refence Books:
S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
B.Raman, Corporate Accounting, Taxmann, New Delhi
M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
https://www.slideshare.net/debchat123/accounts-of-banking-companies
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
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

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
	4				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 XIStd									
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	PromotionsandDistributions 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 an 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	Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.

3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi
5	Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, 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	Baker M, Marketing Management And Strategy, Macmill an Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
WebResources	
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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

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
	3				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/finance/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

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

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

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2.4	2	2	2	3	2	2

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.								
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		
6.	S Kalavathy, Operations Research, Vikas Publications, Noida	
7.	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019	
8.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
9.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
10.	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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

SEC – 6 CASH ACCOUNTING AND OPERATING CYCLE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Introduction to Cash Accounting-Accrual Basis of Accounting-Accrual and Cash accounting comparison							6	
II	Balance sheet and Income Statement-Accounts Payable-Basic Cash flow Statement							6	
III	Introduction to working capital- Meaning-Direct and Indirect Cost-Current Assets-Cash Conversion							6	
IV	The Operating Cycle- Inventory Days							6	

V	Profit, Assets and Cashflow-The Profit Equation- Assumed Assets-The Financial Crisis	6
		30
Text Books		
1	Cost Accounting – S.P.Jain & K.L. Narang from Kalyani Publishers	
2	Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Sons	

SECOND YEAR – SEMESTER – IV

SEC – 7 COMPANY SECRETARIAL CORRESPONDENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Introduction to Company Secretary Secretary – Meaning and Types of Secretaries Company Secretary – Definition and Legal Position Rights, Duties and Liabilities of a Company Secretary Qualification, Appointment and Dismissal of a Company Secretary							10	
II	Secretarial Correspondence Correspondence relating to Meetings- Before, During and After the meeting. Writing Memos, Circulars and Notices. Electronic Media and Shareholder Communication							10	
III	Correspondence To Shareholders – Allotment, Rights Issue and Bonus Issue To Registrar of Companies – Alteration of Memorandum and Articles of Association To Stock Exchanges – Listing of Securities To Banks To Government							10	
Total							30		

Text Books	
1	Kapoor, N.D. Company Law and secretarial practice. New Delhi: Sultan Chand, 2016
2	Tandon, B.N. Manual of Secretarial Practice. New Delhi: Sultan Chand.

3	Bahl, J.C. Secretarial Practice in India. Mumbai: Tripathi M.N, 2006.
4	Sherlekhar, S.A. Company Secretarial Practice. New Delhi: Kitab Mahal, 2006.

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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2	2	2	2	3	2	2

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.
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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	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15
III	Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. 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.	15
IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. 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.	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
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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>Katait Sanjay</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	Nektarios Michail, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

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
	Introduction to Income Tax								
I	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.								15
	Residential Status								
II	Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
	Income from Salary								
III	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
	Income from House Property								
IV	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

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	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	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan 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, Vishwa Prakashan. 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 Bansal Anshika, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
TOTAL								75	

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5	Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				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 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.								12

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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2/2 : 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), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, 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	

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3/4 : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	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 Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
5	Dr. K. Sundar & Dr. J. Srinivasan, Human Resource Management, Vijay Nicole Imprints Private Limited, Chennai	
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.J Srinivasan, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4/4 :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	Tofamiliar 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, Kitab Mahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan 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

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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 Sem									
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	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
2	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
3	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

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, MarghamPublications,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 GurusamyS ,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		

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

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 stSem									
Unit	Contents								No. of Hours
I	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.								18

II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income 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
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)	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	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan 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, Vishwa Prakashan, 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 Bansal Anshika, 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 - ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				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
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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	RajShankar, (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, Newage 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 /6: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	40	60	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 40% & Practical 60%		

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. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, 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 & Branko Pecar : 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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8: 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
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: BASICS OF MS EXCEL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	40	60	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 40% & Practical 60%		

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**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

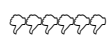
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences 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	Majid Hussain- 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



SECOND YEAR – SEMESTER – III

ELECTIVE –III: FINANCIAL ACCOUNTING

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 accounting concepts and standards.									
LO2	To know the basis for calculating business profits.									
LO3	To Understand the concept of rectification of errors and Bank reconciliation statements									
LO4	To familiarize with the accounting treatment of depreciation.									
LO5	To learn the methods of calculating profit for single entry system.									
Prerequisites: Should have studied Accountancy in XII Std										
Unit	Contents								No. of Hours	
I	Meaning and scope of Accounting - Basic Accounting concepts and conversions Objectives of Accounting - Accounting transactions Double entry book keeping, Journal, Ledger, preparation of Trial Balance -Preparation of Cash Book.								15	
II	Preparation of Final accounts of sole trading Concerns- Adjustments to final accounts.								15	
III	Classification and Rectification of Errors-preparation of suspense accounts-Bank reconciliation statement								15	
IV	Depreciation -Meaning, causes, types- problems based on straight line and diminishing Balance methods.								15	
V	Single Entry-Meaning, features, defects- Statement of Affairs method and conversion method. (Problems on Statement of Affairs method only).								15	
TOTAL								75		
THEORY 20% & PROBLEM 80%										

CO	Course Outcomes
CO1	Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Remember the concept of rectification of errors and Bank reconciliation statements
CO4	Analyse the various methods of providing depreciation
CO5	Understanding the knowledge of single entry system and preparing of final accounts using single entry system.

Textbooks	
8.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
9.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
10.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
11.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
12.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
13.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
14.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
6.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
7.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
8.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
9.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
10.	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	
4.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
5.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
6.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE –IV: COST AND MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable the learner to understand the various concepts of cost accounting								
LO2	To gain knowledge regarding valuation methods of material.								
LO3	To familiarize with the different methods of calculating labour cost.								
LO4	To familiarize with cash flow analysis								
LO5	To gain insights into marginal costing.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Introduction: Cost Accounting: Definition, Meaning and Objectives – Distinction between Cost and Financial Accounting – Elements of cost and preparations of cost sheet and tender. Management Accounting: Definition and Objectives – Distinction between Management Accounting and Financial Accounting.								15

II	<p>Material Costing: Stores records – Bin card – Inventory Control – ABC Analysis – EOQ – Maximum, Minimum and Reordering levels – Methods of Pricing issues.</p> <p>Labour Costing: Importance of labour cost control – Various methods of wage payments – Calculation of wages – Methods of incentives for schemes.</p>	15
III	<p>Overheads: Factory, Administration, Selling and distributions of overheads – Classifications – Allocation and Apportionment of Overheads – Redistributions (Secondary Distribution).</p>	15
IV	<p>Cash flow statement: Meaning, Importance of Cash flow analysis – Preparations of Cash Flow Statement- Difference between cash flow and Funds flow.</p>	15
V	<p>Marginal Costing: The concept – Break even analysis – Break even chart – Importance and Assumptions –C.V.P analysis- Applications of Profit Volume ratio – Margin of Safety – with Different types of problems.</p>	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

CO	Course Outcomes
CO1	Remember and recall the various concepts of cost accounting
CO2	Analyse the various valuation methods of issue of materials.
CO3	Examine the different methods of calculating labour cost.
CO4	Analyse the concepts relating to cash flow
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.	T.S. Reddy and Y. Hari Prasad Reddy, Cost & Management Accounting, Margham publications, Chennai.

4.	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1.	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
2.	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
3.	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4.	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
5.	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAG E	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

DIPLOMA IN OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Eligibility for admission:

Candidates for admission to the Diploma in Office Management and Secretarial Practice course shall be required to have passed the Higher Secondary examinations (Academic or Vocational) conducted by the Government of Tamilnadu or any other examination accepted as equivalent thereto by the syndicate.

Duration of the course:

The course shall extend over a period of six months comprising of one semester.

Medium of instruction and examinations:

The medium of instruction and examinations shall be in English.

Passing minimum:

- a) A candidate shall be declared to have passed in a paper if he or she obtains not less than 40% of marks in that paper.
- b) A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain not less than the minimum marks required for passing the paper.

Classification of successful candidates

- a) Successful candidates passing the examinations by securing not less than 60% of total marks in all subjects shall be declared to have passed in First class.
- b) Successful candidates passing the examinations by securing not less than 50% of total marks in all subjects shall be declared to have passed in second class
- c) All other successful candidates shall be declared to have passed the examinations in Third class.

SCHEME OF EXAMINATION

Title of the Paper	Exam Duration	Total Marks
1. Office Management	3 Hours	100
2. Secretarial Practice	3 Hours	100
3. Project	-	100
Total		300

Paper - I OFFICE MANAGEMENT

Learning Objectives:

LO1. To make the students gain expert knowledge in office management

LO2. To develop an awareness among students about the record maintenance system in an office

LO3. To enable the students to acquire knowledge in office administration

Unit I : Modern Office

Importance of Office – Scope -Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II : Office Accommodation

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout –Furniture and Equipment upkeep and maintenance.

Unit III : Office Environment

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary requirements – Cleanliness -Transport.

Unit IV : Records Management

Filing –Characteristics – Classification and arrangements of Files – methods of filing Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and their control.

Unit V : Office Communications

Importance – Process – Medium –Channels – Barriers.

Text Books :

1. Nair, RK , Banerjee, AK &Agarwal, VK , Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi , Office Management , S.Chand and Sons New Delhi
3. Chopra R.K Ms. Ankita Bhatia, Office Management, Himalaya Publication House, New Delhi

Supplementary Readings:

- 1.Ragunathan N.S , Office Management Margham Publications Chennai
2. Chopra RK , Office Management, Himalaya Publishing House, Mumbai
3. GeorgeR.Terry , Office Management and Control, Himalaya Publication House, New Delhi

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1. Recognize the functions of office management
- CO2. Identify the need of selection of location of office and their procedure
- CO3. Understand the significance of office environment and their essentials
- CO4. Apply the concept of filing and indexing system in office
- CO5. Gain knowledge towards channels of office communication

Paper - II SECRETARIAL PRACTICE**Learning Objectives**

- LO1. To make the students gain Knowledge about duties and Responsibilities of a Secretary.
- LO2. To develop an awareness among students about Machine and Equipments arrangements for office
- LO3. To enable the students to acquire knowledge in organising meetings.

Unit – I

Secretarial Services- Professional and Personal Quality of a Secretary, Duties and Responsibility of a Personal Secretary.

Unit - II

Handling of Office Machines and Equipments and Their Importance, Planning for Travel Arrangements for Officers on Official works.

Unit - III

Organizing Meetings- Notice, Agenda, Quorum, Minutes etc & Mock Practice thereof.

Unit - IV

Public Relation- Needs Functions and Developments.

Unit - V

General principles regarding Income Tax, Auditing and Banking in the Offices.

Text Books :

1. Secretarial Practice, 18th edition, M C Kuchhal, S. Chand, New Delhi.
2. Secretarial Practice, Subash G. Deo, Neeraj Publications, New Delhi.
3. Office Management and Secretarial Practice, Dr. L. M. Sahai, Sahitya Bhawan Publications, Agra.

Supplementary Readings:

1. J. Santhi, Company Law and Secretarial Practice, Margham Publications Chennai.
2. Company Law and Secretarial Practice, N D Kapoor, Sultan Chand Publications, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1. Recognize the qualities of a secretary.
- CO2. Understanding the Procedure for Handling of Office Machines and Equipments
- CO3. Developing skills to organize meetings.
- CO4. Identify the functions and developments in public relation.
- CO5. Gain knowledge towards general principles regarding income tax and auditing.

CERTIFICATE COURSES

1. STOCK MARKET INVESTING

Learning Objectives:

LO1.To acquaint the students with the basics of security analysis and portfolio management

LO2.To provide exposure to students to develop awareness about the stock exchanges and stock analysis

LO3. To impart knowledge about significance of investment in mutual funds.

Unit I: Introduction

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices – Sources of financial information.

Unit II: Stock Exchanges in India

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

Unit III: Stock Analysis

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

Unit IV: Stock Valuations

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices- Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

Unit V: Investing in Mutual Funds

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Text Books :

1. Gitman and Joehnk 2015 Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016 Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015 Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Supplementary Readings:

1. Bodie Alex, Marcus and Mohanty 2017 Investments McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016 Fundamentals of Investment Management McGraw Hill Publishing Company Limited, New Delhi.
3. Pandian Punithavathy 2015 Security Analysis and Portfolio Management, Vikas publishing company, New Delhi.

Course Outcomes:

After the successful completion of the course, the students will be able to:

- CO1. Understand different types of Investment in capital market
- CO2. Recognize the role of stock exchange in capital markets
- CO3. Have an access to on line trading of stock
- CO4. Comprehend stock valuation while investment in different portfolio
- CO5. Evaluate the mutual funds investment

2. DIGITAL BANKING

Learning Objectives:

LO1. To acquaint knowledge on the provisions of Banking Regulations in India

LO2. To educate the students with the changing scenario of banking operations with digitalization

LO3. To impart knowledge on innovative banking payment system in India

Unit I: Banking Legislations

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

Unit II: Changing Profile of Indian banking

.Changing scenario of Indian Banking System- Shift from security to purpose orientation- Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

Unit V: Payment System & Digital banking

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement

Text Books :

1. Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd, Chennai
2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

Supplementary Readings:

1. Subba Rao S and P.L Khanna 2018 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
3. Murali S. and Subbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House, New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1: understand the Banking Legislations in India.

CO2: recall the significance of digitalization of banking operations

CO3: describe the various types of bank deposits and rules for sound lending.

CO4: familiarize the role of RBI in demonetization and remonetization.

CO5: explain innovative digital payment system offered by banks