



# **KAMARAJ COLLEGE**

**(AUTONOMOUS)**

Accredited with A+ Grade by NAAC

Among Top 150 Colleges in India - NIRF Ranking 2025

இந்து நாடார் சங்கங்களால் 1966-ல் தொடங்கப்பட்ட கல்லூரி

(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)

**THOOTHUKUDI - 628 003.**



## **B. Com., Corporate Secretaryship**

### **Semester – I to VI**

### **Syllabus**

(For the Students those who joined from the academic year 2025 - 2026)

## Department Profile

|                       |                                   |
|-----------------------|-----------------------------------|
| Name of the Programme | : B.Com., Corporate Secretaryship |
| Programme Code        | : 05017                           |
| Year of Establishment | : 2003                            |
| E-mail Id             | : iqacommercekc@gmail.com         |
| College Mail Id       | : kamarajcoll@gmail.com           |
| College Website       | : www.kamarajcollege.ac.in        |

### **Vision:**

Provide conducive Environment for Quality Education in Commerce, Entrepreneurship and Research through Innovative and Healthy Practice with commitment.

### **Mission:**

- Giving the students conceptual Clarity
- Improving observation Skills, Practicing Book Reading Habit
- Training on searching and developing self-concept

## Programme Objective:

The B.Com. (Corporate Secretaryship) 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.

| <b>Tansche regulations on learning outcomes-based curriculum framework guidelines based regulations for under graduate programme</b> |   |
|--|---|
| <b>Programme</b>   | <b>B. Com., Corporate Secretaryship</b><br>To be eligible for admission to a B.Com Corporate Secretaryship Programme in Tamil Nadu, you must have passed the higher secondary (10+2) examination in Commerce stream. You may also be eligible if you have a Diploma in Commercial Practice or a Diploma in Modern Office Practice |
| <b>Eligibility</b>   | <b>Eligibility Details</b><br>You must have passed higher secondary examination in commerce stream at minimum passing marks in the academic stream and / or vocational stream. Commerce and Accountancy are mandatory subjects at the higher secondary level  |
| <b>Programme Code:</b>   | 05017   |
| <b>Duration:</b>   | UG – 3 years  |

| <b>Programme Outcomes:</b> |   |
|----------------------------|---|
| <b>PO1</b>                 | <b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study  |
| <b>PO2</b>                 | <b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  |
| <b>PO3</b>                 | <b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyses 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.  |
| <b>PO4</b>                 | <b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.  |
| <b>PO5</b>                 | <b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.   |
| <b>PO6</b>                 | <b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation |
| <b>PO7</b>                 | <b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team   |
| <b>PO8</b>                 | <b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.   |

| <b>Programme Specific Outcomes:</b> |  |
|-------------------------------------|--|
| <b>PSO1</b>                         | <b>Placement:</b><br>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and 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. |
| <b>PSO2</b>                         | <b>Entrepreneur:</b><br>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start-ups and high potential organizations  |
| <b>PSO3</b>                         | <b>Research and Development:</b><br>Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.  |
| <b>PSO4</b>                         | <b>Contribution to Business World:</b><br>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.  |
| <b>PSO5</b>                         | <b>Contribution to the Society:</b><br>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.   |

| <b>Methods of Evaluation</b> |                                     | <b>Marks</b> |     |
|------------------------------|-------------------------------------|--------------|-----|
| <b>Internal Evaluation</b>   | Continuous Internal Assessment Test | 15           | 25  |
|                              | Assignment (PPT) and Seminar        | 5            |     |
|                              | Group Discussion and Viva           | 5            |     |
| <b>External Evaluation</b>   | End Semester Examination            |              | 75  |
| Total                        |                                     |              | 100 |

## Extra Credits

| Curricular Activities | Co-Curricular Activities | Extra-Curricular Activities |
|-----------------------|--------------------------|-----------------------------|
| Paper Presentation    | Cultural Competitions    | NCC                         |
| Paper Publication     | Domain Clubs             | NSS                         |
| Placement Training    |                          | Sports                      |
| Quiz                  |                          | YRC                         |
| Competitions          |                          | UBA                         |
| SWAYAM /NPTEL/MOOCs   |                          |                             |

| Level           | Credit        |           |          |         |
|-----------------|---------------|-----------|----------|---------|
|                 | Participation | III Prize | II Prize | I Prize |
| Intra college   | 1             | 2         | 3        | 4       |
| Intercollegiate | 2             | 3         | 4        | 5       |
| District        | 3             | 4         | 5        | 6       |
| University      | 4             | 5         | 6        | 7       |
| State           | 5             | 6         | 7        | 8       |
| National        | 6             | 7         | 8        | 9       |
| International   | 7             | 8         | 9        | 10      |

**Paper Presentation for each paper: 1 credit.**

### Total credits Under – Graduate Courses including Lab Hours

| Semester     | Hours | Credits    |
|--------------|-------|------------|
| I            | 30    | 23         |
| II           | 30    | 23         |
| III          | 30    | 24         |
| IV           | 30    | 25         |
| V            | 30    | 25         |
| VI           | 30    | 21         |
| <b>Total</b> |       | <b>141</b> |

**\*\*Extra Credit will be given on the basis of student's performance**

### Pedagogy:

- Technology Based Learning (PPT)
- Peer Teaching (Chalk & Talk)
- Virtual Lab
- Blended Learning (Online & Offline)
- Group Learning
- Self - Study
- Games Based Learning

## Course Structure

(For the Students admitted from the academic year 2025 – 26 onward)

### First year –Semester- I

#### UG B.Com., Corporate Secretaryship

| Part                                | Course Code                      | Title of the Course   | Credits   | Hours     | Duration of ESE (Hrs.) | Marks Allotted                             |     |       |
|-------------------------------------|----------------------------------|---|-----------|-----------|------------------------|--|-----|-------|
|                                     |                                  |   |           |           |                        | CIA  | ESE | Total |
| Part I                              | 25ULTL11                         | Tamil Ilakkiya Varalaru I   | 3         | 6         | 3                      | 25   | 75  | 100   |
| Part II                             | 25ULEN11                         | General English I   | 3         | 6         | 3                      | 25   | 75  | 100   |
| Part III<br>Core I                  | 25UMCR11                         | Basics of Financial Accounting  | 5         | 5         | 3                      | 25   | 75  | 100   |
| Part II<br>Core II                  | 25UMCR12                         | Principles of Management  | 5         | 5         | 3                      | 25   | 75  | 100   |
| Part III<br>EC - I                  | 25UECR11<br>25UECR12<br>25UECR13 | Any one<br>1. Business Communication<br>2. Indian Economic Development<br>3. Business Economics | 3         | 4         | 3                      | 25   | 75  | 100   |
| Part IV<br>SEC -I                   | 25USCRL1<br>25USCR11             | Any one<br>1. MS Word<br>2. Digital Banking   | 2         | 2         | 3                      | 40   | 60  | 100   |
| Part IV<br>FC                       | 25UFCR11                         | Fundamentals of Business Studies  | 2         | 2         | 3                      | 25   | 75  | 100   |
| <b>Total</b>                        |                                  |   | <b>23</b> | <b>30</b> |                        |  |     |       |
| <b>SEC-Skill Enhancement Course</b> |                                  |   |           |           |                        | <b>CIA- Continuous Internal Assessment</b> |     |       |
| <b>EC –Elective Course</b>          |                                  |   |           |           |                        | <b>ESE- End Semester Examination</b>       |     |       |

## Course Structure

(For the Students admitted from the academic year 2025 – 26 onward)

### First Year – Semester- II

### UG B.Com., Corporate Secretaryship

| Part                                | Course Code                      | Title of the Course   | Credits                                    | Hours     | Duration of ESE (Hrs) | Marks Allotted |          |            |
|-------------------------------------|----------------------------------|---|--|-----------|-----------------------|----------------|----------|------------|
|                                     |                                  |   |  |           |                       | CIA            | ESE      | Total      |
| Part I                              | 25ULTL21                         | Tamil Ilakkiya Varalaru II  | 3  | 6         | 3                     | 25             | 75       | 100        |
| Part II                             | 25ULEN21                         | General English II  | 3  | 6         | 3                     | 25             | 75       | 100        |
| Part III<br>Core - III              | 25UMCR21                         | *Advanced Financial Accounting  | 5  | 5         | 3                     | 25             | 75       | 100        |
| Part III<br>Core - IV               | 25UMCR22                         | **Business Law  | 5  | 5         | 3                     | 25             | 75       | 100        |
| Part III<br>EC - II                 | 25UECR21<br>25UECR22<br>25UECR23 | **Any one<br>1.Office Management And Secretarial Practice<br>2.Business Environment<br>3.International Trade        | 3  | 4         | 3                     | 25             | 75       | 100        |
| Part IV<br>SEC - II<br>SEC - III    | 25USCR21<br>25USCR22<br>25USCR23 | **Any two<br>1.Internet and its Applications<br>2.Stock Market Operations<br>3.New venture Planning and Development | 2<br>2                                     | 2<br>2    | 3<br>3                | 25<br>25       | 75<br>75 | 100<br>100 |
| <b>Total</b>                        |                                  |   | <b>23</b>                                  | <b>30</b> |                       |                |          |            |
| <b>SEC-Skill Enhancement Course</b> |                                  |   | <b>CIA- Continuous Internal Assessment</b> |           |                       |                |          |            |
| <b>EC -Elective Course</b>          |                                  |   | <b>ESE- End Semester Examination</b>       |           |                       |                |          |            |

Need: \*Accounts Sheet required, Theory 40%; Problems: 60%

\*\*Only Theory paper.

## Course Structure

(For the Students admitted from the academic year 2025 – 26 onward)

**Second Year – Semester- III**

**UG B.Com., Corporate & Secretaryship**

| Part                                | Course Code                      | Title of the Course   | Credits                                    | Hours     | Duration of ESE (Hrs) | Marks Allotted |     |       |
|-------------------------------------|----------------------------------|---|--|-----------|-----------------------|----------------|-----|-------|
|                                     |                                  |   |  |           |                       | CIA            | ESE | Total |
| Part I                              | 25ULEL31                         | Pothu tamil – Tamizhaga varalarum panpadum  | 3  | 6         | 3                     | 25             | 75  | 100   |
| Part II                             | 25ULEN31                         | General English III   | 3  | 6         | 3                     | 25             | 75  | 100   |
| Part III<br>Core - V                | 25UMCR31                         | Corporate Accounting  | 5  | 5         | 3                     | 25             | 75  | 100   |
| Core - VI                           | 25UMCR32                         | Company Law   | 4  | 4         | 3                     | 25             | 75  | 100   |
| Part IV<br>EC - III                 | 25UECR31<br>25UECR32<br>25UECR33 | Any one<br><br>1. Business Statistics<br>2. Financial Management<br>3. E-Commerce | 3  | 3         | 3                     | 25             | 75  | 100   |
| Part IV<br>SEC - IV                 | 25USCRL2                         | Any two<br>1. Applications of Tally In Accounting                                 | 2  | 2         | 3                     | 40             | 60  | 100   |
| SEC - V                             | 25USCR31                         | 2. Clearing and Forwarding in Import and Export                                   | 2  | 2         | 3                     | 25             | 75  | 100   |
|                                     | 25USCR32                         | 3. Fundamentals of Fin Tech   |  |           |                       |                |     |       |
| Part IV                             | 25UYOG31                         | Yoga, Cultural and Heritage   | 2  | 2         | 1.5                   | 25             | 75  | 100   |
|                                     |                                  | <b>Total</b>  | <b>24</b>                                  | <b>30</b> |                       |                |     |       |
| <b>SEC-Skill Enhancement Course</b> |                                  |   | <b>CIA- Continuous Internal Assessment</b> |           |                       |                |     |       |
| <b>EC –Elective Course</b>          |                                  |   | <b>ESE- End Semester Examination</b>       |           |                       |                |     |       |

## Course Structure

(For the Students admitted from the academic year 2025 - 26 onward)

**Second Year – Semester- IV**

**UG B.Com., Corporate Secretaryship**

| Part                                | Course Code                      | Title of the Course   | Credits                                    | Hours     | Duration of ESE (Hrs.) | Marks Allotted |                |                   |
|-------------------------------------|----------------------------------|---|--|-----------|------------------------|----------------|----------------|-------------------|
|                                     |                                  |   |  |           |                        | CIA            | ESE            | Total             |
| Part I                              | 25ULTL41                         | Tamizhum ariviyalum   | 3  | 6         | 3                      | 25             | 75             | 100               |
| Part II                             | 25ULEN41                         | General English IV  | 3  | 6         | 3                      | 25             | 75             | 100               |
| Part III<br>Core -VII               | 25UMCR41                         | Advance Corporate Accounting  | 5  | 5         | 3                      | 25             | 75             | 100               |
| Core - VIII                         | 25UMCR42                         | Principles of Marketing   | 4  | 4         | 3                      | 25             | 75             | 100               |
| Part III<br>EC - IV                 | 25UECR41<br>25UECR42<br>25UECR43 | Any one<br>1. Business Statistics II<br>2. Consumerism &<br>Consumer Protection<br>3. GST and Customs Law | 3  | 3         | 3                      | 25             | 75             | 100               |
| Part IV<br>SEC - VI<br>SEC - VII    | 25USCR41<br>25USCR42<br>25USCRL3 | Any two<br>1. Goods and Service Tax<br>2. Campus to Corporate<br>Transitions<br>3. Filing of GST Returns  | 2<br>2                                     | 2<br>2    | 3<br>3<br>3            | 25<br>25<br>40 | 75<br>75<br>60 | 100<br>100<br>100 |
| Part IV                             | 25UEVS41                         | E.V.S   | 2  | 2         | 3                      | 25             | 75             | 100               |
| Part V                              | 25UEA41                          | NCC/NSS/YRC/SPORTS  | 1  | -         | -                      | -              | -              | 100               |
| <b>Total</b>                        |                                  |   | <b>25</b>                                  | <b>30</b> |                        |                |                |                   |
| <b>SEC-Skill Enhancement Course</b> |                                  |   | <b>CIA- Continuous Internal Assessment</b> |           |                        |                |                |                   |
| <b>EC -Elective Course</b>          |                                  |   | <b>ESE- End Semester Examination</b>       |           |                        |                |                |                   |

**Course Structure for Arts Stream**  
**Third Year – Semester – V**  
**UG B.Com., Corporate & Secretaryship**  
**(With effect from the academic year 2025 – 2026 onwards)**

| Semester<br>V                 | Course<br>Code       | Title of the Course  | Credits   | Hours     | Duration<br>of ESE<br>(Hrs.) | Marks Allotted |     |       |
|-------------------------------|----------------------|--|-----------|-----------|------------------------------|----------------|-----|-------|
|                               |                      |  |           |           |                              | CIA            | ESE | Total |
| Part - III<br>Core - IX       | 25UMCR51             | Cost Accounting  | 4         | 5         | 3                            | 25             | 75  | 100   |
| Core - X                      | 25UMCR52             | Intellectual Property Rights   | 4         | 5         | 3                            | 25             | 75  | 100   |
| Core - XI                     | 25UMCR53             | Income Tax Law & Practice  | 4         | 5         | 3                            | 25             | 75  | 100   |
| Core - XII                    | 25UMCRP1             | Project with viva-voce   | 4         | 6         | 3                            | 50             | 50  | 100   |
| Part - III<br>EC V<br>Any one | 25UECR51<br>25UECR52 | Discipline Specific Elective<br>1. Industrial Law<br>2. Insurance and Risk<br>management   | 3         | 4         | 3                            | 25             | 75  | 100   |
| EC VI<br>Any one              | 25UECR53<br>25UECR54 | Discipline Specific Elective<br>1. Human Resource<br>Management<br>2. Research Methodology | 3         | 4         | 3                            | 25             | 75  | 100   |
| Part IV<br>Training           | 25UINT51             | *Internship  | 1         | -         | 3                            | 50             | 50  | 100   |
| Part - V                      | 25UPDT51             | Personality Development  | 2         | 2         | 3                            | 25             | 75  | 100   |
|                               |                      | <b>TOTAL</b>   | <b>25</b> | <b>30</b> |                              |                |     |       |

**SEC-Skill Enhancement Course**                      **CIA- Continuous Internal Assessment**

**EC –Elective Course**                                      **ESE- End Semester Examination**

**\*Internship – course duration - 7 to 14 days (Report should be submitted & Viva Voce will be conducted for the report which is equivalent to the Project Viva – Voce).**

**Course Structure for Arts Stream**  
**Third Year – Semester – VI**  
**UG B.Com Corporate & Secretaryship**  
**(With effect from the academic year 2025 – 2026 onwards)**

| Semester VI                         | Course Code          | Title of the Course  | Credits                                    | Hours     | Duration of ESE (Hrs.) | Marks Allotted |     |       |
|-------------------------------------|----------------------|--|--|-----------|------------------------|----------------|-----|-------|
|                                     |                      |  |  |           |                        | CIA            | ESE | Total |
| Part - III<br>Core - XIII           | 25UMCR61             | Advanced Cost Accounting   | 4  | 5         | 3                      | 25             | 75  | 100   |
| Core - XIV                          | 25UMCR62             | Management Accounting  | 4  | 6         | 3                      | 25             | 75  | 100   |
| Core - XV                           | 25UMCR63             | Advanced Income Tax Law and Practice   | 4  | 6         | 3                      | 25             | 75  | 100   |
| Part - III<br>EC VII<br>Any one     | 25UECR61<br>25UECRL1 | Discipline Specific Elective<br>1. Forensic Audit<br>2. Computer Applications in Business                          | 3  | 5         | 3                      | 25             | 75  | 100   |
|                                     |                      |  |  |           | 3                      | 40             | 60  | 100   |
| EC VIII<br>Any one                  | 25UECR62<br>25UECRL2 | Discipline Specific Elective<br>1. Securities Law & Regulation of Financial Markets<br>2. Spreadsheet for Business | 3  | 5         | 3                      | 25             | 75  | 100   |
|                                     |                      |  |  |           | 3                      | 40             | 60  | 100   |
| Part IV<br>Training                 | 25UTCR61             | Training for Competitive Examination   | 2  | 2         | 3                      | 25             | 75  | 100   |
| Part V                              | 25UEA61              | Extension Activity   | 1  | -         | 3                      | 25             | 75  | 100   |
|                                     |                      | <b>TOTAL</b>   | <b>21</b>                                  | <b>30</b> |                        |                |     |       |
| <b>SEC-Skill Enhancement Course</b> |                      |  | <b>CIA- Continuous Internal Assessment</b> |           |                        |                |     |       |
| <b>EC –Elective Course</b>          |                      |  | <b>ESE- End Semester Examination</b>       |           |                        |                |     |       |

## Semester - I

### Basics of Financial Accounting

|                                     |                                       |                 |                 |                      |              |
|-------------------------------------|---------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Basics of Financial Accounting</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE I</b>                         |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR11</b>                       |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                              | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>5</b>     |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                        |                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     | <b>5</b>                              |                 | <b>--</b>       | <b>--</b>            | <b>5</b>     |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the basic accounting concepts and standards.          |
| <b>LO2</b>                 | To know the basis for calculating business profits.                 |
| <b>LO3</b>                 | To familiarize with the accounting treatment of depreciation.       |
| <b>LO4</b>                 | To learn the methods of calculating profit for single entry system. |
| <b>LO5</b>                 | To gain knowledge on the accounting treatment of insurance claims.  |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Fundamentals of Financial Accounting</b><br>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 - (simple problems) |
| <b>II</b>   | <b>Final Accounts</b><br>Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (simple problems)  |
| <b>III</b>  | <b>Depreciation</b><br>Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation(simple problems)  |
| <b>IV</b>   | <b>Accounting from Incomplete Records – Single Entry System</b> 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. (Simple problems).                       |
| <b>V</b>    | <b>Bills of Exchange and Insurance Claims</b><br>Bills of Exchange – Definition – Specimen – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate .Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only) (simple problems).  |

**Only Problem Paper: Theory 20%; Problems: 80%**

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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.          |

| <b>Reference Books</b>                               |  |
|--|--|
| 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.<br>McGraw-Hill Education, Noida. |
| <b>Note: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>                   |
| 2                    | <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>                 |
| 3                    | <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a> |

### Course Outcomes

| CO No      | On Completion of the course, students will be able to  |
|------------|--|
| <b>CO1</b> | Remember the concept of rectification of errors and Bank reconciliation statements                       |
| <b>CO2</b> | Apply the knowledge in preparing detailed accounts of sole trading concerns                              |
| <b>CO3</b> | Analyse the various methods of providing depreciation  |
| <b>CO4</b> | Evaluate the methods of calculation of profit  |
| <b>CO5</b> | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

### Mapping Course Outcome With Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)                      M-Medium (2)                      L-Low (1)**  
**Mapping Course Outcome With Programme Specific Outcomes**

| CO/PSO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO 1           | 3    | 3    | 3    | 3    | 3    |
| CO 2           | 3    | 3    | 3    | 3    | 3    |
| CO 3           | 3    | 3    | 2    | 3    | 3    |
| CO 4           | 3    | 3    | 3    | 3    | 3    |
| CO 5           | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3)                      M-Medium (2)                      L-Low (1)**

## Principles of Management

|                                     |                                 |                 |                 |                      |              |
|-------------------------------------|---------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Principles of Management</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE II</b>                  |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR12</b>                 |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                        | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>5</b>     |
| <b>Instructional Hours Per week</b> |                                 | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                 | 5               | --              | --                   | 5            |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To understand the basic management concepts and functions                    |
| <b>LO2</b>                 | To know the various techniques of planning and decision making               |
| <b>LO3</b>                 | To familiarize with the concepts of organisation structure                   |
| <b>LO4</b>                 | To gain knowledge about the various components of staffing                   |
| <b>LO5</b>                 | To enable the students in understanding the control techniques of management |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Management</b><br>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. |
| <b>II</b>   | <b>Planning</b><br>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.   |
| <b>III</b>  | <b>Organizing</b><br>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.   |

|           |   |
|-----------|---|
| <b>IV</b> | <p><b>Staffing</b></p> <p>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].</p>  |
| <b>V</b>  | <p><b>Directing</b></p> <p>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.</p> <p><b>Co-ordination and Control</b></p> <p>Co-ordination – Meaning - Techniques of Co-ordination.</p> <p>Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p> |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai  |
| 2  | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.                                |
| 3  | Griffffin, Management principles and applications, Cengage learning, India.   |
| 4  | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.  |
| 5  | Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| <b>Note: Latest Edition of Textbooks May be Used</b> |   |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 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. |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>   |
| 2                    | <a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>   |
| 3                    | <a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a> |

### Course Outcomes

| CO No | On Completion of the course, students will be able to                                 |
|-------|---|
| 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.   |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO 1           | 3    | 3    | 3    | 3    | 3    |
| CO 2           | 3    | 3    | 3    | 3    | 3    |
| CO 3           | 3    | 3    | 2    | 3    | 3    |
| CO 4           | 3    | 3    | 3    | 3    | 3    |
| CO 5           | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Business Communication

|                                     |                               |                 |                 |                      |              |
|-------------------------------------|-------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Business Communication</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Elective I</b>             |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR11</b>               |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                      | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                |                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     | <b>4</b>                      |                 | <b>--</b>       | <b>--</b>            | <b>4</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. |
| <b>LO2</b>                 | To develop the students to understand about trade enquiries  |
| <b>LO3</b>                 | To make the students aware about various types of business correspondence.   |
| <b>LO4</b>                 | To develop the students to write business reports.   |
| <b>LO5</b>                 | To enable the learners to update with various types of interviews  |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Business Communication</b><br>Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication – Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout  |
| <b>II</b>   | <b>Trade Enquiries</b><br>Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars   |
| <b>III</b>  | <b>Banking &amp; Insurance Correspondence</b><br>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 |
| <b>IV</b>   | <b>Secretarial Correspondence</b><br>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  |
| <b>V</b>    | <b>Interview Preparation</b><br>Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile  |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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. |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.                              |
| <b>Note: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://accountingseekho.com/">https://accountingseekho.com/</a>   |
| 2                    | <a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a> |
| 3                    | <a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>   |

## Course Outcomes

| CO No | On Completion of the course, students will be able to                                 |
|-------|---|
| 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                                    |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

S-Strong (3) M-Medium (2) L-Low (1)

### Mapping Course Outcome With Programme Specific Outcomes

| CO/PSO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO 1           | 3    | 3    | 3    | 3    | 3    |
| CO 2           | 3    | 3    | 3    | 3    | 3    |
| CO 3           | 3    | 3    | 2    | 3    | 3    |
| CO 4           | 3    | 3    | 3    | 3    | 3    |
| CO 5           | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

S-Strong (3)

M-Medium (2)

L-Low (1)

## Indian Economic Development

|                                     |                                    |                 |                 |                      |              |
|-------------------------------------|------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Indian Economic Development</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Elective I</b>                  |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR12</b>                    |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                           | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> |                                    | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                    | <b>4</b>        | <b>--</b>       | <b>--</b>            | <b>4</b>     |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the concepts of Economic growth and development   |
| <b>LO2</b>                 | To know the features and factors affecting economic development |
| <b>LO3</b>                 | To gain understanding about the calculation of national income  |
| <b>LO4</b>                 | To examine the role of public finance in economic development   |
| <b>LO5</b>                 | To understand the causes of inflation                           |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Economic Development and Growth</b><br>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                                       |
| <b>II</b>   | <b>Classification of Nations on the basis of development</b><br>Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development   |
| <b>III</b>  | <b>National Income</b><br>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   |
| <b>IV</b>   | <b>Public Finance</b><br>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. |
| <b>V</b>    | <b>Money Supply</b><br>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  |

### Recommended Texts

|   |   |
|---|---|
| 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 | Ghatak Subrata : 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 | <a href="http://www.jstor.org">http://www.jstor.org</a>         |
| 2 | <a href="http://www.indiastat.com">http://www.indiastat.com</a> |
| 3 | <a href="http://www.epw.in">http://www.epw.in</a>               |

### Course Outcomes

| CO No | On Completion of the course, students will be able to                  |
|-------|--|
| 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                            |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| <b>CO 1</b>    | 3    | 3    | 3    | 3    | 3    |
| <b>CO 2</b>    | 3    | 3    | 3    | 3    | 3    |
| <b>CO 3</b>    | 3    | 3    | 2    | 3    | 3    |
| <b>CO 4</b>    | 3    | 3    | 3    | 3    | 3    |
| <b>CO 5</b>    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Business Economics

|                                     |                           |                 |                 |                      |              |
|-------------------------------------|---------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Business Economics</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Elective I</b>         |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR13</b>           |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                  | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> |                           | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                           | <b>4</b>        | <b>--</b>       | <b>--</b>            | <b>4</b>     |

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

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Economics</b><br>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 |
| <b>II</b>   | <b>Demand &amp; Supply Functions</b><br>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.  |
| <b>III</b>  | <b>Consumer Behaviour</b><br>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.           |

|           |   |
|-----------|---|
| <b>IV</b> | <p><b>Theory of Production</b></p> <p>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</p>   |
| <b>V</b>  | <p><b>Market Structure</b></p> <p>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</p> |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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.           |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.     |
| <b>Note: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://youtube.com/channel/UC69_-P77nf5-rKtrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKtrjcpVEsqQ</a>   |
| 2                    | <a href="https://www.icsi.edu/">https://www.icsi.edu/</a>   |
| 3                    | <a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and- factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and- factors/74160</a> |

## Course Outcomes

| CO No | On Completion of the course, students will be able to             |
|-------|---|
| 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                   |

### Mapping Course Outcome With Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcome With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## MS Word

|                                     |                                     |                 |                 |                      |              |
|-------------------------------------|-------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>MS Word</b>                      |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course - I</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCRL1</b>                     |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                            | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                      |                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     | --                                  |                 | --              | 2                    | 2            |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To identify and navigate key components of office application packages including MS Word, Excel, and PowerPoint.                                   |
| <b>LO2</b>                 | To create, open, edit, and save documents in various file formats using MS Word.   |
| <b>LO3</b>                 | To apply basic editing and formatting tools such as font styles, alignment, bullets, and special characters.                                       |
| <b>LO4</b>                 | To design and manage tables and charts, including the insertion of multimedia elements into Word documents.  |
| <b>LO5</b>                 | To develop practical documents like bio-data and letters, use tools like mail merge, and apply proofing tools including spell check and thesaurus. |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to office package</b><br>Introduction to office package - Prime introductory office applications - Intro to MS Word, Excel, Power point.  |
| <b>II</b>   | <b>Introduction to MS-Word</b><br>MS-Word - Creation of document – blank document and creating using template - Open, edit and save a document in different file format (.doc .pdf, web page and word XML) – Introduction to ribbon and menus   |
| <b>III</b>  | <b>Basic editing and formatting</b><br>Typing, Selecting, Copying and pasting Text – Undo and Redo Action - Content formatting - font, name, size, bold, italics, underline - paragraph formatting - left, centre, right, justify alignment – Using Bullets and Numbering – Inserting Special characteristics and symbols |
| <b>IV</b>   | <b>Table and Charts</b><br>Table creations - rows & columns-add & remove - Adding content inside document – Insert Chart and Graphs - insert picture, text from other file, clipart.  |
| <b>V</b>    | <b>Creating Bio-Data</b><br>Basics for Day to Day activities – Bio data - Letter Writing – Find and Replace - Mail merge – Spell Check, Grammar Check and Thesaurus - Header & footer- Watermark- Page number- footnote, endnote, reference.  |

### List of Practical:

1. Create, open, edit & save a document
2. Formatting a content in a document-font name, size, bold, italics, underline, colour, and highlight.
3. Write a business letter and use alignment formatting left, right, centre and justify.
4. Create a mark sheet for 10 students using table options and add /remove rows & columns in table.
5. Creation of Calendar
6. Creation of Charts and Graphs
7. Create a content / story and insert a picture within the content. Edit the content & align.
8. Prepare a Bio-data /Resume for past of sales executive.
9. Create a letter and use mail merge.
10. Create and content insert Header & footer, watermark, page number, footnote, endnote, reference.

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | A First Course in computers Based on Windows 8 and MS Office 2013 by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi. |
| 2                        | Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana                  |
| 3                        | Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication                        |
| 4                        | Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA   |
| 5                        | A First Course in computers Based on Windows 8 and MS Office 2013 by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi. |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.klientsolutes.com/list-of-microsoft-word-exercises-for-students/">https://www.klientsolutes.com/list-of-microsoft-word-exercises-for-students/</a>   |
| 2                    | <a href="https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html">https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html</a>                                     |
| 3                    | <a href="https://www.educba.com/text-function-in-excel/">https://www.educba.com/text-function-in-excel/</a>   |
| 4                    | <a href="https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf">https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf</a> |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Sterling Libs Fcca 2016 Advanced Excel: Howtouse Vlookup & Index Match function Straight Publications USA |
| 2  | Chris Urban 2016 Advanced Excel for Productivity USA  |
| 3  | Lokesh Lalwani 2019 Excel 2019 Allin One); BPB Publication USA  |
| 4  | Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi  |
| <b>Note: Latest Edition of Textbooks May be Used</b> |   |

### **Course Outcomes**

| <b>CO No.</b> | <b>On Completion of the course, students will be able to</b>    |
|---------------|---|
| <b>CO1</b>    | Acquire practical knowledge in MSWord                           |
| <b>CO2</b>    | Construct worksheet in MS Excel using basic functions           |
| <b>CO3</b>    | Construct Excel sheets in MS Excel using advanced functions     |
| <b>CO4</b>    | Prepare presentations in MS Power Point using various Templates |
| <b>CO5</b>    | Create a database using Power point                             |

### **Mapping Course Outcome with Programme Outcomes**

| <b>CO / PO</b> | <b>PO 1</b> | <b>PO 2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> | <b>PO 8</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO2</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO5</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>   | 15          | 15          | 15          | 15          | 13          | 15          | 15          | 15          |
| <b>Average</b> | 3           | 3           | 3           | 3           | 2.6         | 3           | 3           | 3           |

**S-Strong (3) M-Medium (2) L-Low (1)**

### **Mapping Course Outcome with Programme Specific Outcomes**

| <b>CO/PSO</b>  | <b>PS01</b> | <b>PS02</b> | <b>PS03</b> | <b>PS04</b> | <b>PS05</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO 1</b>    | 3           | 3           | 3           | 3           | 3           |
| <b>CO 2</b>    | 3           | 3           | 3           | 3           | 3           |
| <b>CO 3</b>    | 3           | 3           | 2           | 3           | 3           |
| <b>CO 4</b>    | 3           | 3           | 3           | 3           | 3           |
| <b>CO 5</b>    | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>   | s15         | 15          | 14          | 15          | 15          |
| <b>Average</b> | 3           | 3           | 2.8         | 3           | 3           |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Digital Banking

|                                     |                                     |                 |                 |                      |              |
|-------------------------------------|-------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Digital Banking</b>              |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course - I</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR11</b>                     |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                            | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |                                     | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                     | <b>2</b>        | --              | --                   | <b>2</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To acquaint students with knowledge of Digital Banking Products.                     |
| <b>LO2</b>                 | To enable the students to understand the knowledge of Digital Payment System         |
| <b>LO3</b>                 | To impart the students to understand the new concepts of Mobile and Internet Banking |
| <b>LO4</b>                 | To enables the students to have depth knowledge in point of sale terminals           |
| <b>LO5</b>                 | To understand the ATM and cash deposit system  |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Digital Banking Products</b><br>Digital Banking –Meaning – Features - Digital Banking Products -Features- Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -New Technologies - Europay, Master and Visa Card(EMV)- Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products –Digital Lending–Digital Lending Process- Non-Performing-Asset (NPA) |
| <b>II</b>   | <b>Payment System</b><br>Overview of Domestic and Global Payment systems -Ru Pay and RuPay Secure - Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)- National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)–Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) -Innovative Banking & Payment Systems  |
| <b>III</b>  | <b>Mobile and Internet Banking</b><br>Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types-Crypto currency and Bitcoins  |
| <b>IV</b>   | <b>Point of Sale Terminals</b><br>Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.   |

|          |  |
|----------|--|
| <b>V</b> | <b>Automated Teller Machine and Cash Deposit Systems</b><br>Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value-Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention. |
|----------|--|

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | IIBF,2019. Digital Banking. Taxmann Publications, New Delhi   |
| 2                        | Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi |
| 3                        | Ravindra Kumarand Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.                                    |
| 4                        | UppalR.K.2017 E-Banking: The Indian Experience. Bharti Publications, 2017.  |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.                          |
| 2  | Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai                      |
| 3  | SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai. |
| <b>Note: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf">https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf</a> |
| 2                    | <a href="http://www.himpub.com/documents/Chapter1859.pdf">http://www.himpub.com/documents/Chapter1859.pdf</a> .   |

### **Course Outcomes**

| <b>CO No</b> | <b>On Completion of the course, students will be able to</b>                          |
|--------------|---|
| <b>CO1</b>   | Explain the need for digital banking products and the usage Of cards.                 |
| <b>CO2</b>   | Classify the usage of various payment systems.  |
| <b>CO3</b>   | Discuss the profitability, risk management and frauds of Mobile and internet banking. |
| <b>CO4</b>   | Analyse the approval processes of POS terminals.                                      |
| <b>CO5</b>   | Explain the product features and services of ATM and Cash Deposit Machine.            |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO 1           | 3    | 3    | 3    | 3    | 3    |
| CO 2           | 3    | 3    | 3    | 3    | 3    |
| CO 3           | 3    | 3    | 2    | 3    | 3    |
| CO 4           | 3    | 3    | 3    | 3    | 3    |
| CO 5           | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Fundamentals of Business Studies

|                                     |   |                 |                 |                      |              |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Fundamentals of Business Studies</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Foundation Course</b>                |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UFCR11</b>                         |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                                | <b>Semester</b> | <b>I</b>        | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                          |                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     | 2                                       |                 | --              | --                   | 2            |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>L01</b>                 | To act as a buffer for the new entrants   |
| <b>L02</b>                 | To provide adequate time for the transition to hard core of degree courses  |
| <b>L03</b>                 | To prepare themselves before the onset of courses for first year degree programme.  |
| <b>L04</b>                 | To Identify the purpose, scope, and principles of auditing and entrepreneurial development, with a focus on women entrepreneurs |
| <b>L05</b>                 | To Explain the fundamentals of income tax, including exemptions, tax terms, slab rates, and filing procedures                   |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Commerce - Introduction</b><br>Definition of Commerce -Importance's of Commerce -Meaning of barter system--business-industry-trade-hindrances of trade- branches of Commerce  |
| <b>II</b>   | <b>Accounting-Introduction</b><br>Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning - Definition-Objectives-Importance-Functions-Advantages-Limitations- Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts  |
| <b>III</b>  | <b>Marketing and Advertising</b><br>Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer -Standardization and Grading -Pricing -Kinds of Pricing - AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media  |
| <b>IV</b>   | <b>Auditing &amp; Entrepreneurial Development</b><br>Introduction of Auditing -Origin and Evolution -Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs |

|          |  |
|----------|--|
|          |  |
| <b>V</b> | <b>Income Tax Law and Practice</b><br>Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-<br>Canons of Taxation - Income Tax Authority and Administration- Slab Rate -<br>Filing of Returns-Residential Status |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.                |
| 2                        | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.    |
| 3                        | Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi                           |
| 4                        | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai |
| 5                        | Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.             |

| <b>Reference Books Texts</b> |  |
|------------------------------|--|
| 1                            | Gupta, C.B. (2021). <i>Business Studies</i> . Sultan Chand & Sons.   |
| 2                            | Kotler, Philip & Keller, Kevin Lane. (2019). <i>Marketing Management</i> . Pearson Education.  |
| 3                            | Singh, B.P. & Chhabra, T.N. (2020). <i>Business Organization and Management</i> . Vikas Publishing House.  |
| 4                            | Griffin, Ricky W. (2021). <i>Fundamentals of Management</i> . Cengage Learning.  |
| 5                            | Koontz, Harold & Weihrich, Heinz. (2017). <i>Essentials of Management: An International, Innovation, and Leadership Perspective</i> . McGraw Hill. |

| <b>Web sources</b> |   |
|--------------------|---|
| 1                  | <a href="https://www.investopedia.com/business-basics-5183890">https://www.investopedia.com/business-basics-5183890</a> |
| 2                  | <a href="https://hbr.org/">https://hbr.org/</a>   |
| 3                  | <a href="https://www.entrepreneur.com/topic/business-basics">https://www.entrepreneur.com/topic/business-basics</a>     |
| 4                  | <a href="https://www.sba.gov/learning-center">https://www.sba.gov/learning-center</a>                                   |
| 5                  | <a href="https://www.mindtools.com/business-skills">https://www.mindtools.com/business-skills</a>                       |

## Course Outcomes

| CO No      | On Completion of the course, students will be able to  |
|------------|--|
| <b>CO1</b> | To analyze the structure and importance of commerce and its branches in a business context   |
| <b>CO2</b> | To apply the rules and methods of bookkeeping and accounting in practical scenarios using the double-entry system.                       |
| <b>CO3</b> | To Evaluate different marketing functions and advertising strategies suitable for varied business environments                           |
| <b>CO4</b> | To Interpret audit procedures and entrepreneurial traits necessary for successful business startups, including women's entrepreneurship. |
| <b>CO5</b> | To Compute basic income tax liabilities and file returns while understanding key tax provisions and exemptions                           |

### Mapping Course Outcome With Programme Outcomes

| CO/PO          | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>CO 1</b>    | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| <b>CO 2</b>    | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>CO 3</b>    | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| <b>CO 4</b>    | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| <b>CO 5</b>    | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

**S - Strong (3)      M - Medium (2)      L - Low (1)**

### Mapping Course Outcome With Programme Specific Outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S - Strong (3)      M - Medium (2)      L - Low (1)**

## Semester – II

### Advanced Financial Accounting

|                                     |                                      |                 |                 |                      |              |
|-------------------------------------|--------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Advanced Financial Accounting</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE - III</b>                    |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR21</b>                      |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                             | <b>Semester</b> | <b>II</b>       | <b>Credits</b>       | <b>5</b>     |
| <b>Instructional Hours Per week</b> |                                      | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                      | 5               | --              | --                   | 5            |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>L01</b>                 | The students are able to prepare different kinds of accounts such Higher purchase and Instalments System. |
| <b>L02</b>                 | To understand the allocation of expenses under departmental accounts                                      |
| <b>L03</b>                 | To gain an understanding about partnership accounts relating to Admission and retirement                  |
| <b>L04</b>                 | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm         |
| <b>L05</b>                 | To know the requirements of international accounting standards  |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Hire Purchase and Instalment System</b><br>Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit  |
| <b>II</b>   | <b>Branch and Departmental Accounts</b><br>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.                           |
| <b>III</b>  | <b>Partnership Accounts - I</b><br>Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.  |
| <b>IV</b>   | <b>Partnership Accounts - II</b><br>Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One Partner insolvent – All Partners insolvent – Application of Garner V’s Murray Theory – Accounting Treatment - Piecemeal Distribution – Maximum Loss Method (Simple Problems) |

|          |   |
|----------|---|
| <b>V</b> | <b>Accounting Standards for financial reporting</b> (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India<br>Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India-Ind AS- An Introduction - Difference between Ind AS and IFRS (Simple Problems) |
|----------|---|

**Only Problem Paper: Theory 40%; Problems: 60%**

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>                   |
| 2                    | <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>                 |
| 3                    | <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a> |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.   |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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.              |

### Course Outcomes

| CO No      | On Completion of the course, students will be able to                              |
|------------|--|
| <b>C01</b> | To evaluate the Hire purchase accounts and Instalment systems                      |
| <b>C02</b> | To prepare Branch accounts and Departmental Accounts                               |
| <b>C03</b> | To understand the accounting treatment for admission and retirement in partnership |
| <b>C04</b> | To know Settlement of accounts at the time of dissolution of a firm.               |
| <b>C05</b> | To elaborate the role of IFRS  |

### Mapping course outcome with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>C01</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C02</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C03</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C04</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C05</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping course outcome with Programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L- Low (1)**

## Business Law

|                                     |                     |                 |                      |                |          |
|-------------------------------------|---------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Business Law</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>CORE - IV</b>    |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UMCR22</b>     |                 |                      |                |          |
| <b>Year</b>                         | <b>I</b>            | <b>Semester</b> | <b>II</b>            | <b>Credits</b> | <b>5</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>      | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>5</b>            | --              | --                   | <b>5</b>       |          |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>L01</b>                 | To know the nature and objectives of Mercantile law and the essentials of valid contract |
| <b>L02</b>                 | To gain knowledge on performance contracts   |
| <b>L03</b>                 | To be acquainted with the rules of Indemnity and Guarantee                               |
| <b>L04</b>                 | To make aware of the essentials of Bailment and pledge                                   |
| <b>L05</b>                 | To understand the provisions relating to sale of goods                                   |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Elements of Contract</b><br><b>Indian Contract Act 1872:</b> 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     |
| <b>II</b>   | <b>Performance of Contract</b><br>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 |
| <b>III</b>  | <b>Contract of Indemnity and Guarantee</b><br>Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety  |
| <b>IV</b>   | <b>Bailment and Pledge</b><br>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.                              |
| <b>V</b>    | <b>Sale of Goods Act 1930:</b><br>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            |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 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.                        |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a> |
| 2                    | <a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>   |
| 3                    | <a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>   |

| <b>Course Outcomes</b> |   |
|------------------------|---|
| <b>CO No</b>           | <b>On Completion of the course, students will be able to</b>  |
| <b>CO1</b>             | Explain the Objectives and significance of Mercantile law     |
| <b>CO2</b>             | Understand the clauses and exceptions of Indian Contract Act. |
| <b>CO3</b>             | Outline the contract of indemnity and guarantee               |
| <b>CO4</b>             | Familiar with the provision relating to Bailment and Pledge   |
| <b>CO5</b>             | Explain the various provisions of Sale of Goods Act 1930      |

### Mapping With Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L- Low -(1)**

### Mapping course outcome with Programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L- Low- (1)**

## Office Management and Secretarial Practice

|                                     |   |                 |                 |                      |              |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Office Management and Secretarial Practice</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Elective II</b>                                |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR21</b>                                   |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>  | <b>Semester</b> | <b>II</b>       | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |   | <b>4</b>        | --              | --                   | <b>4</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>L01</b>                 | To familiar with modern office management.                               |
| <b>L02</b>                 | To familiar with the work atmosphere                                     |
| <b>L03</b>                 | To train the students in maintaining and running the office effectively. |
| <b>L04</b>                 | To understand and organize data records                                  |
| <b>L05</b>                 | To gain knowledge about the role of a secretary                          |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Modern Office and Its Function</b><br>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.   |
| <b>II</b>   | <b>Office Space and Environment Management</b><br>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.     |
| <b>III</b>  | <b>Office Systems and Procedures</b><br>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  |
| <b>IV</b>   | <b>Records Management</b><br>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. Decentralized 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 |

|          |  |
|----------|--|
| <b>V</b> | <p><b>Secretarial Practice</b><br/> 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.</p> |
|----------|--|

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 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 Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida. |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>   |
| 2                    | <a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>   |
| 3                    | <a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a> |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& 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.                        |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

### Course Outcomes

| CO No | On Completion of the course, students will be able to           |
|-------|---|
| C01   | Familiarised with modern office management                      |
| C02   | Adapt with the modern work atmosphere                           |
| C03   | Trained in maintaining the office independently and effectively |
| C04   | Ability to organize data records in office                      |
| C05   | Motivated to act as a company secretary                         |

### Mapping course outcome with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| C01            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| C02            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| C03            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| C04            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| C05            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L- Low- (1)**

### Mapping course outcome with Programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO 1           | 3     | 3     | 3     | 3     | 3     |
| CO 2           | 3     | 3     | 3     | 3     | 3     |
| CO 3           | 3     | 3     | 3     | 3     | 3     |
| CO 4           | 3     | 3     | 3     | 3     | 3     |
| CO 5           | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 15    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 3     | 3     | 3     |

**S-Strong (3) M-Medium (2) L- Low- (1)**

## Business Environment

|                                     |                             |                 |                      |                |          |
|-------------------------------------|-----------------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Business Environment</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>Elective II</b>          |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR22</b>             |                 |                      |                |          |
| <b>Year</b>                         | <b>I</b>                    | <b>Semester</b> | <b>II</b>            | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>              | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>4</b>                    | --              | --                   | <b>4</b>       |          |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the nexus between environment and business.             |
| <b>LO2</b>                 | To know the Political Environment in which the businesses operate.    |
| <b>LO3</b>                 | To gain an insight into Social and Cultural Environment.              |
| <b>LO4</b>                 | To familiarize the concepts of an Economic Environment.               |
| <b>LO5</b>                 | To learn the trends in Global Environment / Technological Environment |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>An Introduction</b><br>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.   |
| <b>II</b>   | <b>Political Environment</b><br>Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.   |
| <b>III</b>  | <b>Social and Cultural Environment</b><br>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.                               |
| <b>IV</b>   | <b>Economic Environment</b><br>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 |
| <b>V</b>    | <b>Technological Environment</b><br>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.  |

### Recommended Texts

|   |  |
|---|--|
| 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 | <a href="http://www.mbaofficial.com">www.mbaofficial.com</a>                     |
| 2 | <a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>       |
| 3 | <a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a> |

### Course Outcome

| CO No      | On Completion of the course, students will be able to                          |
|------------|--|
| <b>C01</b> | Remember the nexus between environment and business.                           |
| <b>C02</b> | Apply the knowledge of Political Environment in which the businesses operate.  |
| <b>C03</b> | Analyze the various aspects of Social and Cultural Environment.                |
| <b>C04</b> | Evaluate the parameters in Economic Environment.                               |
| <b>C05</b> | Create a conducive Technological Environment for business to operate globally. |

### Mapping with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>C01</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C02</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C03</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C04</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C05</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L- Low (1)**

## International Trade

|                                     |                            |                 |                 |                      |              |
|-------------------------------------|----------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>International Trade</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Elective II</b>         |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR23</b>            |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                   | <b>Semester</b> | <b>II</b>       | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> |                            | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                            | 4               | --              | --                   | 4            |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>L01</b>                 | To enable students in familiarizing with the basics of International Trade. |
| <b>L02</b>                 | To know the various theories of international trade.                        |
| <b>L03</b>                 | To impart knowledge about balance of trades and exchange rates.             |
| <b>L04</b>                 | To gain knowledge about international institutions.                         |
| <b>L05</b>                 | To gain insights on World Trade Organization                                |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to International Trade</b> : Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context  |
| <b>II</b>   | <b>Theories of International trade:</b> 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. |
| <b>III</b>  | <b>Balance of Payments</b> – 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.  |
| <b>IV</b>   | <b>International Economic Institutions:</b> - 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.   |
| <b>V</b>    | <b>World Trade Organization (WTO):</b> – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.  |

### Recommended Texts

|   |   |
|---|---|
| 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 | <a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>   |
| 2 | <a href="https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a> |
| 3 | <a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>   |

## Course Outcomes

| CO No      | On Completion of the course, students will be able to                |
|------------|--|
| <b>C01</b> | Distinguish between the concept of internal and international trade. |
| <b>C02</b> | Define the various theories of international trade.                  |
| <b>C03</b> | Examine the balance of trade and exchange rates                      |
| <b>C04</b> | Appraise the role of IMF and IBRD.                                   |
| <b>C05</b> | Define the workings of WTO and with special reference to India.      |

### Mapping course outcome with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>C01</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C02</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C03</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>C04</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>C05</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping course outcome with Programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Internet and its Applications

|                                     |                                       |                 |                 |                      |              |
|-------------------------------------|---------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Internet and its Applications</b>  |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skilled Enhancement Course -II</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR21</b>                       |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                              | <b>Semester</b> | <b>II</b>       | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |                                       | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                       | 2               | --              | --                   | 2            |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>L01</b>                 | This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of accounting. |
| <b>L02</b>                 | The internet can be used as a learning resource to improve student learning outcomes.  |
| <b>L03</b>                 | Multimedia elements can be used to assess learning by providing interactive quizzes and assessments  |
| <b>L04</b>                 | Students should be able to identify the potential risks of using the internet, such as privacy issues and online predators                 |
| <b>L05</b>                 | Students should learn about the importance of respecting copyright and intellectual property when using the internet.                      |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Internet Concepts</b><br>Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.   |
| <b>II</b>   | <b>E-mail Concept</b><br>E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail   |
| <b>III</b>  | <b>Internet Services</b><br>Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.   |
| <b>IV</b>   | <b>Web Concepts and Browsers</b><br>World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.   |
| <b>V</b>    | <b>Search Engines</b><br>Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who-Where, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and Communities, Health and Medicine, Religion and Spirituality. |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.   |
| 2                        | Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002   |
| 3                        | Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002 |
| 4                        | Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.  |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Douglas E. Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001 |
| 2  | Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,                   |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Sources</b> |   |
|--------------------|---|
| 1                  | <a href="https://www.rccmindore.com/wp-content/uploads/2024/01/Internet-and-its-Application.pdf">https://www.rccmindore.com/wp-content/uploads/2024/01/Internet-and-its-Application.pdf</a>   |
| 2                  | <a href="https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/pg%20diploma/I%20Year%20-%20DKA14%20-%20Internet%20and%20its%20Applications.pdf">https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/pg%20diploma/I%20Year%20-%20DKA14%20-%20Internet%20and%20its%20Applications.pdf</a> |
| 3                  | <a href="https://www.scribd.com/document/815137218/Study-Materials-Internet-Its-Applications-1-1">https://www.scribd.com/document/815137218/Study-Materials-Internet-Its-Applications-1-1</a>   |
| 4                  | <a href="http://www.apcas.ac.in/download/downloads/0202221905392287.pdf">http://www.apcas.ac.in/download/downloads/0202221905392287.pdf</a>   |
| 5                  | <a href="https://ncert.nic.in/textbook/pdf/leip105.pdf">https://ncert.nic.in/textbook/pdf/leip105.pdf</a>   |

### **Course Outcomes**

| <b>CO No</b> | <b>On Completion of the course, students will be able to</b>  |
|--------------|---|
| <b>C01</b>   | Practical knowledge: Students gain practical knowledge of internet concepts   |
| <b>C02</b>   | Email concepts: Students learn about email concepts, including addressing, basic commands, and sending and receiving files      |
| <b>C03</b>   | Internet services: Students learn about internet services, such as online chatting, email mailing lists, and video conferencing |
| <b>C04</b>   | Web concepts and browsers: Students learn about web concepts and browsers   |
| <b>C05</b>   | Search engines: Students gain knowledge about search engines  |

### Mapping course outcome with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with Programme specific outcomes

| CO / PSO       | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Stock Market Operation

|                                     |  |                 |                      |                |          |
|-------------------------------------|--|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Stock Market Operation</b>          |                 |                      |                |          |
| <b>Course Type</b>                  | <b>Skilled Enhancement Course -III</b> |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25USCR22</b>                        |                 |                      |                |          |
| <b>Year</b>                         | <b>I</b>                               | <b>Semester</b> | <b>II</b>            | <b>Credits</b> | <b>2</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                         | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | 2                                      | --              | --                   | 2              |          |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>L01</b>                 | To acquaint students with knowledge of Securities Market                               |
| <b>L02</b>                 | To enable the students to understand the knowledge of Practice Trading on Stock Market |
| <b>L03</b>                 | To impart the students to understand the legal frame work of securities Market         |
| <b>L04</b>                 | To enables the students to have depth knowledge in different segment of stock exchange |
| <b>L05</b>                 | To understand the role of Demat Trading  |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction</b><br>Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India   |
| <b>II</b>   | <b>Primary Market</b><br>Primary market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities. |
| <b>III</b>  | <b>Secondary Market</b><br>Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.  |
| <b>IV</b>   | <b>Regulatory Framework</b><br>Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.  |
| <b>V</b>    | <b>Dematerialization</b><br>Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.  |

### Recommended Texts

|   |   |
|---|---|
| 1 | Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi |
| 2 | Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.   |
| 3 | Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju,                           |
| 4 | Machiraju, H.R. 2019.Merchant Banking. New Delhi, New Age Publishers.   |

### Reference Books

|   |   |
|---|---|
| 1 | Machiraju, H.R. 2019.Merchant Banking. New Delhi, New Age Publishers.   |
| 2 | Chandra Prasanna, 2017, 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                             |

**NOTE: Latest Edition of Textbooks May be Used**

### Web Resources

|   |   |
|---|---|
| 1 | <a href="https://www.rccmindore.com/wp-content/uploads/2024/01/Stock-Market-Operation.pdf">https://www.rccmindore.com/wp-content/uploads/2024/01/Stock-Market-Operation.pdf</a>   |
| 2 | <a href="https://www.investopedia.com/terms/p/primarymarket.asp">https://www.investopedia.com/terms/p/primarymarket.asp</a>   |
| 3 | <a href="https://groww.in/p/primary-market">https://groww.in/p/primary-market</a>   |
| 4 | <a href="https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Stock-Market-Operation.pdf">https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Stock-Market-Operation.pdf</a> |
| 5 | <a href="https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market">https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market</a>                           |

## Course Outcomes

| CO No      | On Completion of the course, students will be able to |
|------------|---|
| <b>CO1</b> | Explain the basic concept of Securities Market        |
| <b>CO2</b> | Practice Trading on Stock Market                      |
| <b>CO3</b> | Analyze the legal Frame work of Securities Market     |
| <b>CO4</b> | Explain different segment of Stock Exchange           |
| <b>CO5</b> | Perform Demat Trading                                 |

### Mapping with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| <b>CO 1</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 2</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 3</b>    | 3     | 3     | 2     | 3     | 3     |
| <b>CO 4</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>CO 5</b>    | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

## New Venture Planning and Development

|                                     |   |                 |                 |                      |              |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>New Venture Planning and Development</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skilled Enhancement Course -III</b>      |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR23</b>                             |                 |                 |                      |              |
| <b>Year</b>                         | <b>I</b>                                    | <b>Semester</b> | <b>II</b>       | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |   | <b>2</b>        | --              | --                   | <b>2</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>L01</b>                 | To acquaint students with knowledge of Setting up a new business                     |
| <b>L02</b>                 | To enable the students to understand the legal challenges in setting up Business     |
| <b>L03</b>                 | To impart the students to search for entrepreneurial capital                         |
| <b>L04</b>                 | To enables the students to have depth knowledge in marketing aspects of new ventures |
| <b>L05</b>                 | To understand the role Business Plan Preparation for New Ventures                    |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Starting New Ventures:</b> Meaning and features - Opportunity identification - The search for new ideas - Source of innovative ideas - Techniques for generating ideas, Entrepreneurial imagination and creativity: The role of creative thinking - Developing creativity - Impediments to creativity - The pathways to New Ventures for Entrepreneurs - Creating New Ventures - Acquiring an established Venture: Advantages of acquiring an ongoing Venture - Evaluation of key issues. Franchising: How a Franchise works - Franchise law - Evaluating the franchising opportunities. |
| <b>II</b>   | <b>Legal Challenges in Setting up Business Intellectual Property Protection:</b> Patents, Trade mark, and Copyrights. Requirements and Procedure for filing –Patent, Trade mark, and Copyright. Legal acts governing businesses in India - Identifying Form of Organization and their procedures and compliances.   |
| <b>III</b>  | <b>Search for Entrepreneurial Capital:</b> The Entrepreneur’s Search for Capital - The Venture Capital Market - Criteria for evaluating New-Venture Proposals - Evaluating the Venture Capitalist Financing stages - Alternate Sources of Financing for Indian Entrepreneurs - Bank Funding. Government Policy Packages - State Financial Corporations (SFCs) - Business Incubators and Facilitators - Informal risk capital: Angel Investors - Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.   |
| <b>IV</b>   | <b>Marketing Aspects of New Ventures Developing a Marketing Plan:</b> Customer Analysis - Geographical Analysis - Economical Analysis - Linguistic Analysis - Sales Analysis and Competition Analysis - Market Research Sales Forecasting - Evaluation - Pricing Decision.  |

|          |  |
|----------|--|
| <b>V</b> | <b>Business Plan Preparation for New Ventures:</b><br>Business Plan – Concept - Pitfalls to Avoid in Business Plan - Benefits of a Business Plan - Developing a Well- Conceived Business Plan - Elements of a Business Plan: Executive Summary - Business Description - Marketing: Market Niche and Market Share - Research, Design and Development – Operations – Management – Finances – Critical Risk - Harvest Strategy - Milestone Schedule |
|----------|--|

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan |
| 2  | David Butler 2006 Enterprise Planning and Development Routledge USA   |
| 3  | David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA   |
| 4  | Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA Note: Latest edition of the books may be used        |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning                |
| 2                        | Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson. |
| 3                        | Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South- Asian Perspective. Boston: Cengage Learning         |
| 4                        | Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA                                 |

| <b>Web Sources</b> |   |
|--------------------|---|
| 1                  | <a href="http://www.1000ventures.com/business_guide/mgmt_corporate_v_venture">http://www.1000ventures.com/business_guide/mgmt_corporate_v_venture</a>   |
| 2                  | <a href="https://www.jaroeducation.com/blog/what-is-entrepreneurship-management">https://www.jaroeducation.com/blog/what-is-entrepreneurship-management</a>   |
| 3                  | <a href="https://www.dimr.edu.in/wp-content/uploads/2022/08/209-Start-up-New-VentureManagement_PPT-.pdf">https://www.dimr.edu.in/wp-content/uploads/2022/08/209-Start-up-New-VentureManagement_PPT-.pdf</a> |
| 4                  | <a href="https://rlacollege.edu.in/NEP-UGCF/B.Com.(P)%20DSC%20Sem-4.pdf">https://rlacollege.edu.in/NEP-UGCF/B.Com.(P)%20DSC%20Sem-4.pdf</a>   |
| 5                  | <a href="https://www.du.ac.in/uploads/new-web/19072023_Appendix-20.pdf">https://www.du.ac.in/uploads/new-web/19072023_Appendix-20.pdf</a>   |

## Course Outcomes

| CO No | On Completion of the course, students will be able to  |
|-------|--|
| C01   | Generate a business idea using different techniques and describe sources of innovative ideas           |
| C02   | Evaluate advantages of acquiring an on-going venture with a case study;                                |
| C03   | Present a comparative analysis of various government schemes which are suitable for the business idea; |
| C04   | Develop a marketing plan for a business idea;  |
| C05   | Prepare and present a well-conceived Business Plan   |

### Mapping with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| C01            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| C02            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| C03            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| C04            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| C05            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

S-Strong (3) M-Medium (2) L-Low (1)

### Mapping course outcome with programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| C01            | 3     | 3     | 3     | 3     | 3     |
| C02            | 3     | 3     | 3     | 3     | 3     |
| C03            | 3     | 3     | 2     | 3     | 3     |
| C04            | 3     | 3     | 3     | 3     | 3     |
| C05            | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

S-Strong (3) M-Medium (2) L-Low (1)

**Semester - III**  
**Corporate Accounting**

|                                     |                             |                 |                 |                      |              |
|-------------------------------------|-----------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Corporate Accounting</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE - V</b>             |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR31</b>             |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                   | <b>Semester</b> | <b>III</b>      | <b>Credits</b>       | <b>5</b>     |
| <b>Instructional Hours Per week</b> |                             | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                             | 5               | --              | --                   | 5            |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To understand about the pro-rata allotment and Underwriting of Shares                                      |
| <b>LO2</b>                 | To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures |
| <b>LO3</b>                 | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013           |
| <b>LO4</b>                 | To examine the various methods of valuation of Goodwill and shares   |
| <b>LO5</b>                 | To identify the Significance of International financial reporting standard (IFRS)                          |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| I           | <b>Issue of Shares</b><br>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.- (Simple Problem only).   |
| II          | <b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b><br>Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.<br><b>Debentures:</b> 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.- (Simple Problem only) |
| III         | <b>Final Accounts</b><br>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. (Simple Problem only).   |
| IV          | <b>Valuation of Goodwill &amp; Shares</b><br>Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.- (Simple Problem only).   |

|   |   |
|---|---|
| V | <b>Indian Accounting Standards</b>  |
|   | 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 (Theory Only) |

**THEORY 20% & PROBLEMS 80%**

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1.                       | S.P. Jain and N.L. Nearing, 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, Taxman, New Delhi.  |
| 4.                       | Shukla, Grewal and Gupta- Advanced Accounts Vol. I S.Chand, New Delhi.                  |
| 5.                       | M.C. Shukla, Advanced accounting Vol. I, S.Chand, New Delhi.                            |

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

| <b>Reference Books</b>                               |   |
|--|---|
| 1.   | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.               |
| 2.   | D.S. Rawat & Nozer Shroff ,Students Guide To Accounting Standards ,Taxman, New Delhi      |
| 3.   | Prof. Mukesh bramh butt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh |
| 4.   | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.      |
| 5.   | Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.                |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

## Course Outcomes

| CO No | On Completion of this Course, Students will be able to   |
|-------|--|
| 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  |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Company Law

|                                     |                    |                 |                 |                      |              |
|-------------------------------------|--------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Company Law</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE - VI</b>   |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR32</b>    |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>          | <b>Semester</b> | <b>III</b>      | <b>Credits</b>       | <b>4</b>     |
| <b>Instructional Hours Per week</b> |                    | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                    | <b>4</b>        | <b>--</b>       | <b>--</b>            | <b>4</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To know Company Law 1956 and Companies Act 2013                    |
| <b>LO2</b>                 | To have an understanding on the formation of a company             |
| <b>LO3</b>                 | To understand the requisites of meeting and resolution             |
| <b>LO4</b>                 | To gain knowledge on the procedure to appoint and remove Directors |
| <b>LO5</b>                 | To familiarize with the various modes of winding up                |
| <b>Pre-requisite</b>       | Should have studied in XII Std.                                    |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to Company law</b><br>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.  |
| <b>II</b>   | <b>Formation of Company</b><br>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.   |
| <b>III</b>  | <b>Meeting</b><br>Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.   |
| <b>IV</b>   | <b>Management &amp; Administration</b><br>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. |

|   |  |
|---|--|
| V | <p><b>Winding up</b><br/> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.</p> |
|---|--|

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 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, Taxman, New Delhi                |
| 5.                       | M.C. Kuchal, Business Law, Vikas Publication, Noida           |

| <b>Reference Books</b>                               |   |
|--|---|
| 1.   | Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai |
| 2.   | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai            |
| 3.   | Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal           |
| 4.   | S.D. Geet, Business Law Nirali Prakashan Publication, Pune                |
| 5.   | Preethi Agarwal, Business Law, CA foundation study material               |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

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

## Course Outcomes

| CO No | On Completion of this Course, Students will be able to                          |
|-------|---|
| 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   | Analyze the modes of winding up   |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>TOTAL</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low(1)**

## Business Statistics

|                                     |                            |                 |                      |                |          |
|-------------------------------------|----------------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Business Statistics</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>ELECTIVE- III</b>       |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR31</b>            |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                  | <b>Semester</b> | <b>III</b>           | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>             | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>3</b>                   | <b>--</b>       | <b>--</b>            | <b>3</b>       |          |

### Learning Objectives

|            |  |
|------------|--|
| <b>LO1</b> | To comprehend the scope of statistics along with its uses and limitations.                           |
| <b>LO2</b> | To classify data, form frequency distribution, represent the data diagrammatically and graphically   |
| <b>LO3</b> | To acquire knowledge about the various measures of central tendency                                  |
| <b>LO4</b> | To study the various measures of dispersion from central tendencies, their co-efficient and Skewness |
| <b>LO5</b> | To conceptualize with correlation co-efficient   |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | Definition of Statistics – Scope , Limitations and Uses – Collection of Data – Primary and Secondary Data–Classification and Tabulation of Data–Methods of Classification–Formation of Frequency Distribution – One way and Two way Classification    |
| <b>II</b>   | Representation of Data – Diagrammatic and Graphic – Different Types – Bar Diagrams– Simple, Adjacent, Component, Percentage, Pie Diagram– Simple and Comparative Pictograms, Line Diagram, Histogram, Frequency, Curves and Ogives                    |
| <b>III</b>  | Measures of Central Tendency– Definitions and Calculation of Raw Data and for Frequency Distribution of various measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean–their relationship–Calculation of Missing Frequencies                 |
| <b>IV</b>   | Measures of Dispersion – Various Measures – Range, Quartile Deviation, Mean Deviation and Standard Deviation–Absolute & Relative Measures, Calculations, Combined Mean & Standard Deviation–Calculation of Correct Mean & Correct Standard Deviation. |
| <b>V</b>    | Skewness– Definition, Coefficient of Skewness, Karl Pearson’s and Bowley’s Coefficient of Skewness  |

### Recommended Texts

|    |   |
|----|---|
| 1. | Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi                                    |
| 2. | Bagavathi and PillaiRSN, Practical Statistics, S Chand Publications New Delhi                           |
| 3. | Vittal P.R Business Statistics, Margham Publications, Chennai   |
| 4. | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra                         |
| 5. | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune |

### Web Resources

|    |   |
|----|---|
| 1. | <a href="http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf">http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf</a> <a href="http://www.computer.org">www.computer.org</a>          |
| 2. | <a href="http://cec.nic.in/wpresources/module/Anthropology/PaperIX/9/content/downloads/file1.pdf">http://cec.nic.in/wpresources/module/Anthropology/PaperIX/9/content/downloads/file1.pdf</a> |
| 3. | <a href="https://sol.du.ac.in/mod/book/view.php?id=1317&amp;chapterid=1065">https://sol.du.ac.in/mod/book/view.php?id=1317&amp;chapterid=1065</a>   |

### Reference Books

|    |  |
|----|--|
| 1. | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida  |
| 2. | Rajagopalan SP and Sattanathan R, Business Statistics and Operations Research, Vijay Nicole Imprints (P)Ltd, Chennai |
| 3. | Vittal P.R Business Statistics, Margham Publications ,Chennai  |
| 4. | Anderson,SweeneyandWilliams“StatisticsforBusinessandEconomics”,CengageLearning                                       |
| 5. | AggarwalSL&BhardwajSL,BusinessStatistics.,KalyaniPublishers,India  |

**NOTE: Latest Edition of Textbooks May be Used**

## Course Outcomes

| CO No | On Completion of this Course, Students will be able to                           |
|-------|--|
| CO1   | Outline the scope of statistics and prepare a frequency table                    |
| CO2   | Represent data graphically and diagrammatically                                  |
| CO3   | Ascertain the various measures of central tendency                               |
| CO4   | Analyze the variation in the given series with the aid of measures of dispersion |
| CO5   | Measure the skewness of the given data   |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>TOTAL</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcomes With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Financial Management

|                                     |                             |                 |                 |                      |              |
|-------------------------------------|-----------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Financial Management</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>ELECTIVE- III</b>        |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UECR32</b>             |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                   | <b>Semester</b> | <b>III</b>      | <b>Credits</b>       | <b>3</b>     |
| <b>Instructional Hours Per week</b> |                             | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                             | <b>3</b>        | --              | --                   | <b>3</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To introduce the concept of financial management.                              |
| <b>LO2</b>                 | To learn the capital structure theories.                                       |
| <b>LO3</b>                 | To gain knowledge about techniques in capital budgeting                        |
| <b>LO4</b>                 | To learn about dividend payment models.  |
| <b>LO5</b>                 | To understand the needs and calculation of working capital in an organization. |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction</b><br>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.   |
| <b>II</b>   | <b>Financial Decision</b><br>Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure<br>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 |
| <b>III</b>  | <b>Investment Decision</b><br>Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).<br>Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.   |
| <b>IV</b>   | <b>Dividend Decision</b><br>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.   |

|   |   |
|---|---|
| V | <p><b>Working Capital Decision</b></p> <p>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.</p> |
|---|---|

| <b>Reference Books</b>                               |  |
|--|--|
| 1.   | Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.                      |
| 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. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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. |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1.                   | <a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a> |
| 2.                   | <a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>   |
| 3.                   | <a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>   |

## Course Outcomes

| <b>CO No</b> | <b>On Completion of this Course, Students will be able to</b>        |
|--------------|--|
| <b>CO1</b>   | Recall the concepts in financial management.                         |
| <b>CO2</b>   | Apply the various capital structure theories.                        |
| <b>CO3</b>   | Apply capital budgeting techniques to evaluate investment proposals. |
| <b>CO4</b>   | Determine dividend pay-outs.   |
| <b>CO5</b>   | Estimate the working capital of an organization.                     |

### Mapping Course Outcomes with Programme Outcomes

| <b>CO / PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>CO1</b>     | 3          | 3          | 3          | 3          | 2          | 3          | 3          | 3          |
| <b>CO2</b>     | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>CO3</b>     | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>CO4</b>     | 3          | 3          | 3          | 3          | 2          | 3          | 3          | 3          |
| <b>CO5</b>     | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>Total</b>   | 15         | 15         | 15         | 15         | 13         | 15         | 15         | 15         |
| <b>Average</b> | 3          | 3          | 3          | 3          | 2.6        | 3          | 3          | 3          |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcomes with Programme Specific Outcomes

| <b>CO / PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO2</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO5</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>    | 15          | 15          | 15          | 15          | 15          |
| <b>Average</b>  | 3           | 3           | 3           | 3           | 3           |

**S-Strong (3) M-Medium (2) L-Low (1)**

## E – Commerce

|                                     |                      |                 |                      |                |          |
|-------------------------------------|----------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>E – Commerce</b>  |                 |                      |                |          |
| <b>Course Type</b>                  | <b>ELECTIVE- III</b> |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR33</b>      |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>            | <b>Semester</b> | <b>III</b>           | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>       | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>3</b>             | <b>--</b>       | <b>--</b>            | <b>3</b>       |          |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To know the goals of Electronic commerce                               |
| <b>LO2</b>                 | To understand the various Business models in emerging E-commerce areas |
| <b>LO3</b>                 | To have an insight on the internet marketing technologies              |
| <b>LO4</b>                 | To understand the benefits and implementation of EDI                   |
| <b>LO5</b>                 | To examine the ethical issues of E-commerce                            |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to E-Commerce</b><br>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. |
| <b>II</b>   | <b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b><br>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.                  |
| <b>III</b>  | <b>E-Commerce Marketing Concepts</b><br>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.  |

|    |  |
|----|--|
| IV | <b>Electronic Data Interchange &amp; Security</b><br>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. |
| V  | <b>Ethics in E-Commerce</b><br>Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.  |

| <b>Reference Books</b>                               |   |
|--|---|
| 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 |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 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  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1.                   | <a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>   |
| 2.                   | <a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a> |
| 3.                   | <a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>   |

### Course Outcomes

| CO No | On Completion of this Course, Students will be able to           |
|-------|--|
| 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 |

### Mapping with Course outcomes and programme outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

S-Strong (3) M-Medium (2) L-Low (1)

### Mapping With Programme Outcomes and Programme Specific Outcome

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

S-Strong (3) M-Medium (2) L-Low (1)

## Application of Tally in Accounting

|                                     |   |                 |                      |                |          |
|-------------------------------------|---|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Application of Tally in Accounting</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>Skill Enhancement Course IV</b>        |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25USCRL2</b>                           |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                                 | <b>Semester</b> | <b>III</b>           | <b>Credits</b> | <b>2</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                            | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | --  | --              | 2                    | 2              |          |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the fundamentals of computerized accounting and differentiate it from manual accounting practices.  |
| <b>LO2</b>                 | To create and manage companies in Tally Prime, including altering, editing, and deleting companies using functional keys.   |
| <b>LO3</b>                 | To develop accounting groups and ledgers, and enter different types of vouchers such as journal, purchase, sales, receipt, and payment vouchers.                      |
| <b>LO4</b>                 | To create and utilize cost categories, cost centres, and godowns in financial transactions and voucher entries.   |
| <b>LO5</b>                 | To manage inventories and generate essential financial reports, including trial balance, trading account, profit & loss account, and balance sheet using Tally Prime. |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| I           | <b>Introduction to Tally Prime – Creating Company:</b><br>Meaning of Computerized Accounting – Importance – Computerized Accounting vs. Manual Accounting, Tally Prime Introduction – Starting Tally Prime - Creation of a company – Shutting a company - Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys |
| II          | <b>Ledger and Voucher Creation:</b><br>Creation of Accounting groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher – Setting of company – Features and Configuration.                 |
| III         | <b>Creation of Cost:</b><br>Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry - Creation of Godown.   |
| IV          | <b>Inventories:</b><br>Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries   |
| V           | <b>E-Accounting:</b><br>Generation of Report - Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation – Configuring for printing – diverse reports – Maintenance talks about backup – Security passwords  |

**List of Practical :**

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown in tally prime
6. Creation of Inventory ledger and Voucher
7. Creation of ledger and Voucher Bill of Material
8. Inventory Analysis (Stock GroupWise / Stock Item wise / Invoice wise / Location wise)
9. Prepare Final Accounts with adjustment in tally prime
10. Creation of Trial Balance in tally prime

**Note: 100% Practical for External**

Practical examination should be conducted by both internal and external examiners.

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 1.                       | Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai           |
| 2.                       | Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai |
| 3.                       | Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi     |

| <b>Reference Books</b>                               |  |
|--|--|
| 1.   | Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill, New Delhi                                 |
| 2.   | Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi                             |
| 3.   | Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crosson, New Delhi                        |
| 4.   | O’Leary T.J and O’Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi               |
| 5.   | Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1.                   | <a href="https://www.spss-tutorials.com/basics/">https://www.spss-tutorials.com/basics/</a>   |
| 2.                   | <a href="https://www.tallyclub.in/">https://www.tallyclub.in/</a>   |
| 3.                   | <a href="https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/">https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/</a> |

## Course Outcomes

| CO No | On Completion of this Course, Students will be able to   |
|-------|--|
| CO1   | Apply computerized accounting principles using Tally Prime software in real-time business scenarios.                                 |
| CO2   | Perform end-to-end company accounting operations, including company setup, ledger maintenance, voucher entry, and report generation. |
| CO3   | Implement cost accounting and inventory management through cost centers, categories, stock items, and godown creation.               |
| CO4   | Analyze business performance using automated financial reports and e-accounting tools in Tally Prime.                                |
| CO5   | Ensure data security and efficient maintenance through backups, password protection, and system configuration.                       |

### Mapping Course Outcome With Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 2   | 3   | 3   | 2   | 3   | 2   | 2   |
| CO2            | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 2   |
| CO3            | 3   | 2   | 2   | 3   | 3   | 2   | 2   | 2   |
| CO4            | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 2   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 11  | 14  | 15  | 14  | 12  | 11  | 11  |
| <b>Average</b> | 3   | 2.2 | 2.8 | 3   | 2.8 | 2.4 | 2.2 | 2.2 |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 |
|----------------|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 2   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 14  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 2.8 | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Clearing and Forwarding in Import and Export

|                                     |   |                 |                 |                      |              |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Clearing and Forwarding in Import and Export</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course V</b>                   |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR31</b>                                     |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>   | <b>Semester</b> | <b>III</b>      | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |   | 2               | --              | --                   | 2            |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To educate the students how the clearing and forwarding agents acted in Ports   |
| <b>LO2</b>                 | To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents |
| <b>LO3</b>                 | To acquire knowledge in import documentation  |
| <b>LO4</b>                 | To know the how the frights are charged by the shipping and forwarding agents   |
| <b>LO5</b>                 | To understand the Risk in Export and Import   |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| I           | <b>Introduction</b><br>Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding            |
| II          | <b>Export Procedure Documentation</b><br>Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -.GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports |
| III         | <b>Import Procedure Documentation</b><br>Import Documentation – Import License under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import  |
| IV          | <b>Freight forwarding and Transportation</b><br>Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements  |
| V           | <b>Risk Management</b><br>Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents.  |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1.                       | Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai    |
| 2.                       | Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai. |
| 3.                       | Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.          |

| <b>Reference Books</b>                               |   |
|--|---|
| 1.   | Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi    |
| 2.   | Paras Ram, 2022, Nilkhil Garg Export: What, Where and How? Anupam Publishers, New Delhi                     |
| 3.   | Hand Book of Export Import Procedures: Ministry of Commerce 2020-2024 Government of India Volume No:1 and 2 |
| 4.   | Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai                                   |
| 5.   | Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.             |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

### Course Outcomes

| <b>CO No</b> | <b>On Completion of this Course, Students will be able to</b> |
|--------------|---|
| <b>CO1</b>   | Explain the role of clearing agents in ports                  |
| <b>CO2</b>   | Discuss the export procedure and documentation                |
| <b>CO3</b>   | Explain the import documentation procedure                    |
| <b>CO4</b>   | Equip Freight forwarding services                             |
| <b>CO5</b>   | Discuss the determinants of Risk Management                   |

### Mapping Course Outcome with Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>TOTAL</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Fundamentals of Fintech

|                                     |                                   |                 |                 |                      |              |
|-------------------------------------|-----------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Fundamentals of Fintech</b>    |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course V</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR32</b>                   |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                         | <b>Semester</b> | <b>III</b>      | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |                                   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                   | <b>2</b>        | --              | --                   | <b>2</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To educate the students to introduce Fintech                   |
| <b>LO2</b>                 | To gain knowledge in Financial Technology and Digital payments |
| <b>LO3</b>                 | To acquire knowledge in Crypto currencies                      |
| <b>LO4</b>                 | To know the knowledge in Block chain Technology                |
| <b>LO5</b>                 | To understand the effects of Fintech on various sectors        |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to Fintech</b><br>Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - <b>FinTech Ecosystem</b> - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges                                      |
| <b>II</b>   | <b>Financial Technology and Digital Payments</b><br>Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks; |
| <b>III</b>  | <b>Crypto currencies</b><br>Crypto currencies - benefits - disadvantages- Examples of crypto currencies - Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies   |
| <b>IV</b>   | <b>Block chain Technology</b><br>Block chain Technology in FinTech – An understanding of Block chain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management  |

|          |  |
|----------|--|
| <b>V</b> | <p><b>Effects of Fin-Tech on Various Sectors</b></p> <p>Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa</p> |
|----------|--|

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 1.                       | Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai                  |
| 2.                       | Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –                         |
| 3.                       | Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition |

| <b>Reference Books</b>                               |   |
|--|---|
| 1.   | Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction  |
| 2.   | Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University   |
| 3.   | SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA   |
| 4.   | The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Tauli/ Apress, Latest 1 ST Edition 2020   |
| 5.   | Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

### Course Outcomes

| <b>CO No</b> | <b>On Completion of this Course, Students will be able to</b>              |
|--------------|--|
| <b>CO1</b>   | Identify the benefits of Fintech industry;                                 |
| <b>CO2</b>   | Enable a better understanding of Financial Technology and Digital Payments |
| <b>CO3</b>   | Analyze the functioning of Crypto currency                                 |
| <b>CO4</b>   | Explain the impact of Block Chain Technology                               |
| <b>CO5</b>   | Evaluate the effects of Fintech on various sectors                         |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>TOTAL</b>   | 15  | 15  | 15  | 15  | 13  | 15  | 15  | 15  |
| <b>AVERAGE</b> | 3   | 3   | 3   | 3   | 2.6 | 3   | 3   | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcomes with Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Semester – IV

### Advanced Corporate Accounting

|                                     |                                      |                 |                 |                      |              |
|-------------------------------------|--------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Advanced Corporate Accounting</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>CORE VII</b>                      |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25UMCR41</b>                      |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                            | <b>Semester</b> | <b>IV</b>       | <b>Credits</b>       | <b>5</b>     |
| <b>Instructional Hours Per week</b> |                                      | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                      | <b>5</b>        | --              | --                   | <b>5</b>     |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To know the types of Amalgamation, Internal and external Reconstruction   |
| <b>LO2</b>                 | To know Final statements of banking companies                             |
| <b>LO3</b>                 | To understand the accounting treatment of Insurance company accounts      |
| <b>LO4</b>                 | To understand the procedure for preparation of consolidated Balance sheet |
| <b>LO5</b>                 | To have an insight on modes of winding up of a company                    |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <p><b>Amalgamation and Reconstruction</b> Amalgamation – Meaning – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method-Methods of Accounting for Amalgamation- The Purchase Method (Excluding Inter-Company Holdings – Simple Problems Only).</p> <p><b>Internal &amp; External Reconstruction</b><br/>Internal Reconstruction–Conversion of Stock–Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction(Theory Only)</p> |
| <b>II</b>   | <p><b>Accounting of Banking Companies</b><br/>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.</p>   |
| <b>III</b>  | <p><b>Insurance Company Accounts:</b><br/>Meaning of Insurance–Principles–Types–Preparation of Final Accounts of Insurance Companies–Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.</p>   |

|           |  |
|-----------|--|
| <b>IV</b> | <b>Consolidated Financial Statements</b><br>Introduction-Holding & Subsidiary Company - Legal Requirements relating to preparation of accounts-Preparation of Consolidated Balance Sheet (Excluding Inter-company holdings)      |
| <b>V</b>  | <b>Liquidation of Companies</b><br>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 Statements. |

**Theory 20% & problems 80%**

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.                              |
| 2                        | Dr. K. S .Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. |
| 3                        | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.                                   |
| 4                        | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol. II, S Chand & Sons, New Delhi.                          |
| 5                        | T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai                              |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | B. Raman, Corporate Accounting, Taxman, New Delhi   |
| 2  | M.C. Shukla, Advanced Accounting, S. Chand, New Delhi                                       |
| 3  | Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh                             |
| 4  | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5  | Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.                    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a> |
| 2                    | <a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>   |
| 3                    | <a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>                                   |

### Course Outcomes

| CO No. | On Completion of the course, students will be able to  |
|--------|--|
| 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   |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcomes With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3) M-Medium (2)**

**L-Low (1)**

## Principles of Marketing

|                                     |                                |                 |                      |                |          |
|-------------------------------------|--------------------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Principles of Marketing</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>CORE VIII</b>               |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UMCR42</b>                |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                      | <b>Semester</b> | <b>IV</b>            | <b>Credits</b> | <b>4</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>4</b>                       | <b>--</b>       | <b>--</b>            | <b>4</b>       |          |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To know the concept and functions of marketing      |
| <b>LO2</b>                 | To understand the importance of market segmentation |
| <b>LO3</b>                 | To examine the stages of new product development    |
| <b>LO4</b>                 | To gain knowledge on the various advertising medias |
| <b>LO5</b>                 | To analyze the global market environment            |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to Marketing</b><br>Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.  |
| <b>II</b>   | <b>Market Segmentation</b><br>Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,<br><b>Positioning &amp; Repositioning</b> - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.    |
| <b>III</b>  | <b>Product &amp; Price</b><br>Marketing Mix-an overview of 4P’s of Marketing Mix-<br>Product–Introduction to Stages of New Product Development–Product Life Cycle- Pricing-Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.   |
| <b>IV</b>   | <b>Promotions and Distributions</b><br>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. |
| <b>V</b>    | <b>Competitive Analysis and Strategies</b><br>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.   |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 1                        | Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi. |
| 2                        | Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.       |
| 3                        | Dr. Amit Kumar Principles Of Marketing, Shashibhawan Publishing House, Chennai.                  |
| 4                        | Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi                                     |
| 5                        | Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi                                    |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a> |
| 2                    | <a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a> |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.     |
| 2  | Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.                       |
| 3  | Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent                              |
| 4  | Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company              |
| 5  | Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

### Course Outcomes

| CO No.     | <i>On Completion of the course, students will be able to</i>     |
|------------|--|
| <b>CO1</b> | Develop an understanding on the role and importance of marketing |
| <b>CO2</b> | Apply the 4p's of marketing in their venture.                    |
| <b>CO3</b> | Identify the factors determining pricing.                        |
| <b>CO4</b> | Use the different Channels of distribution of industrial goods.  |
| <b>CO5</b> | Understand the concept of E-marketing and E-Tailing.             |

### Mapping Course Outcomes with Programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>TOTAL</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>AVERAGE</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcomes with Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2)**

**L-Low (1)**

## Business Statistics II

|                                     |                               |                 |                      |                |          |
|-------------------------------------|-------------------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Business Statistics II</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>ELECTIVE - IV</b>          |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR41</b>               |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                     | <b>Semester</b> | <b>IV</b>            | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>3</b>                      | --              | --                   | <b>3</b>       |          |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To identify the relationship between two variables through various methods of correlation.                     |
| <b>LO2</b>                 | To obtain the value of one variable given the value of another through regression.                             |
| <b>LO3</b>                 | To learn the concepts of time series and related calculations.   |
| <b>LO4</b>                 | To estimate the trend of the given data through various methods of time series and to construct index numbers. |
| <b>LO5</b>                 | To interpolate and extrapolate data for the given series.  |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | Correlation–Definition & Significance, Scatter Diagram, Calculation of Correlation Coefficient – Properties of Correlation Coefficient & Rank Correlation, Repeated Ranks –Correlation by Concurrent Deviation Method(Excluding Bi–Variate Frequency) |
| <b>II</b>   | Regression Equations and Regression Coefficient – Formation of Regression Equations –Calculation of Mean and Correlation Coefficient, Standard Deviation from the given Regression Equations (Excluding Bi–Variate Frequency)                         |
| <b>III</b>  | Time Series – Meaning – Uses – Components of Time Series – Method of Estimating Trend by Method of Least Squares – Method of Moving Averages – Calculation of Seasonal Indices by Simple Average Method   |
| <b>IV</b>   | Index Numbers – Importance – Construction of Index numbers – Weighted & Unweighted Indices – Laspeyeres, Paasche, Marshall Edgeworth & Fishers Method – Testing of Index Formulae   |
| <b>V</b>    | Interpolation & Extrapolation – Definition – Binomial, Newton’s Advancing Difference Method–Newton’s Divided Difference Method & Lagrange Method of Interpolation   |

| <b>Recommended Texts</b> |   |
|--------------------------|---|
| 1                        | Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi                                    |
| 2                        | Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi                          |
| 3                        | Vittal P.R Business Statistics, Margham Publications, Chennai   |
| 4                        | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra                         |
| 5                        | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Rajagopalan SP and Sattanathan R, Business Statistics and Operations Research, Vijay Nicole Imprints (P) Ltd, Chennai |
| 2  | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida   |
| 3  | Anderson, Sweeney and Williams "Statistics for Business and Economics", Cengage Learning                              |
| 4  | Aggarwal SL & Bhardwaj SL, Business Statistics, Kalyani Publishers, India   |
| 5  | Dr Ramachandran R & Dr Srinivasan R, Business Statistics, Sriram Publications, India                                  |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.statisticshowto.datasciencecentral.com/index-number">https://www.statisticshowto.datasciencecentral.com/index-number</a>                 |
| 2                    | 5. <a href="https://www.researchgate.net/publication/313359516_Interpolation">https://www.researchgate.net/publication/313359516_Interpolation</a>            |
| 3                    | <a href="https://www.djsresearch.co.uk/glossary/item/correlation-analysis-market">https://www.djsresearch.co.uk/glossary/item/correlation-analysis-market</a> |

### Course Outcomes

| CO No | On Completion of the course, students will be able to  |
|-------|--|
| CO1   | Apply the basic techniques of correlation to establish the relationship between any two variables.   |
| CO2   | Use regression analysis to obtain the value of one variable given the value of another. Also, ascertain the coefficient of correlation and the mean value of the two variables |
| CO3   | Identify the trend of the variable based on the given data.  |
| CO4   | Construct a price/quantity/cost of living/industrial index for any given commodity based on the data given for a period.   |
| CO5   | Demonstrate the knowledge of interpolating or extrapolating a value for the given period.  |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>TOTAL</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>AVERAGE</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcomes With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2)**

**L-Low (1)**

## Consumerism and Consumer Protection

|                                     |  |                 |                      |                |          |
|-------------------------------------|--|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>Consumerism and Consumer Protection</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>ELECTIVE – IV</b>                       |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR42</b>                            |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                                  | <b>Semester</b> | <b>IV</b>            | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                             | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>3</b>                                   | <b>--</b>       | <b>--</b>            | <b>3</b>       |          |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the nature of consumers and consumerism |
| <b>LO2</b>                 | To know how consumers are exploited                   |
| <b>LO3</b>                 | To be familiar with consumer rights and duties        |
| <b>LO4</b>                 | To learn about Consumer Protection Act                |
| <b>LO5</b>                 | To gain insights into consumerism in India.           |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Consumerism</b><br>Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives - Concept of Consumerism – Need and Importance.  |
| <b>II</b>   | <b>Consumer Exploitation</b><br>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. |
| <b>III</b>  | <b>Consumer Rights and Duties</b><br>Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redress, Right to Consumer Education -Duties of Consumers.       |
| <b>IV</b>   | <b>Consumerism – Recent Trends</b><br>Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.  |
| <b>V</b>    | <b>Consumer Protection (Amendment) Act 2019</b><br>Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.   |

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

| <b>Reference Books</b>                               |   |
|--|---|
| 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 |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://lawcorner.in/forms-of-consumer-exploitation/">https://lawcorner.in/forms-of-consumer-exploitation/</a>   |
| 2                    | <a href="https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights">https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights</a> |
| 3                    | <a href="http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf">http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf</a>   |

### **Course Outcomes**

| <b>CO No.</b> | <b>On Completion of the course, students will be able to</b> |
|---------------|--|
| <b>CO1</b>    | Remember and recall aspects in consumerism                   |
| <b>CO2</b>    | Identify the reasons for consumer exploitation               |
| <b>CO3</b>    | Discover the rights and duties of a consumer                 |
| <b>CO4</b>    | Create an environment which protects the consumers in India  |
| <b>CO5</b>    | Critically appraise the consumer Protection Act              |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>TOTAL</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>AVERAGE</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcomes with Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## GST and Customs Law

|                                     |                            |                 |                      |                |          |
|-------------------------------------|----------------------------|-----------------|----------------------|----------------|----------|
| <b>Title of the Course</b>          | <b>GST and Customs Law</b> |                 |                      |                |          |
| <b>Course Type</b>                  | <b>ELECTIVE - IV</b>       |                 |                      |                |          |
| <b>Course Code</b>                  | <b>25UECR43</b>            |                 |                      |                |          |
| <b>Year</b>                         | <b>II</b>                  | <b>Semester</b> | <b>IV</b>            | <b>Credits</b> | <b>3</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>             | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |
|                                     | <b>3</b>                   | <b>--</b>       | <b>--</b>            | <b>3</b>       |          |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To get introduced to history and types of taxes                                     |
| <b>LO2</b>                 | To gain knowledge about Customs Duty.   |
| <b>LO3</b>                 | To be familiar the GST and types  |
| <b>LO4</b>                 | To get familiarise with taxable events under GST                                    |
| <b>LO5</b>                 | To learn the process of GST registration and assessment, tax payment and GST audit. |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>HISTORY OF TAXATION</b><br>History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation–Tax System in India–Classification of Taxes.   |
| <b>II</b>   | <b>CUSTOMS ACT 1962</b><br>Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty–Classification of Goods–Assessment of Duty–Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods–Demand and Recovery of Customs Duty–Clearance of Goods –Baggage.       |
| <b>III</b>  | <b>INTRODUCTION TO GST</b><br>Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability–Exclusions. Good exempted from GST–Services exempted from GST–Powers to grant Exemption from tax   |
| <b>IV</b>   | <b>INTRODUCTION TO TAXABLE EVENTS UNDER GST</b><br>Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy -Introduction to value and time of supply - Time of Supply of Goods -Time of Supply of Service–Value of Supply and its Provisions       |
| <b>V</b>    | <b>INTRODUCTION TO REGISTRATION UNDER GST</b><br>Introduction to registration under GST –Time limit – Persons liable for Registration–Persons not liable for Registration–Compulsory Registration – Procedure – Cancellation and Revocation GST Returns –Returns under GST- Assessment and Tax Payment under GST – GST Audit. |

| <b>Recommended Texts</b> |  |
|--------------------------|--|
| 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.                               |
| 5                        | T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai                       |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | V.S. Datey, All About GST, Taxmann Publications, New Delhi.   |
| 2  | Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a> |
| 2                    | <a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a> |

| <b>CO No.</b> | <b>Course Outcomes</b><br><i>On Completion of the course, students will be able to</i>   |
|---------------|--|
| <b>CO1</b>    | Classification and methods of the tax system in India and Objectives of taxation and canons of taxation.                                     |
| <b>CO2</b>    | Outline the concepts, definitions, and types of customs duties.  |
| <b>CO3</b>    | Explain the various assessment procedures, valuation of goods, and clearance of goods.   |
| <b>CO4</b>    | Understand the prohibition of importation and exportation of goods under the Customs Act and Describe the powers of various customs officers |
| <b>CO5</b>    | Compile the various provisions and their importance for registration and cancellation  |

### Mapping Course Outcomes with Programme Outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>TOTAL</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>AVERAGE</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

### Mapping Course Outcomes With Programme Specific Outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 2    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 14   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 2.8  | 3    | 3    |

**S-Strong (3) M-Medium (2)**

**L-Low (1)**

## Goods and Service Tax

|                                     |                                      |                 |                 |                      |              |
|-------------------------------------|--------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Goods and Service Tax</b>         |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course - VI</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR41</b>                      |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                            | <b>Semester</b> | <b>IV</b>       | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                       |                 | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     | <b>2</b>                             |                 | --              | --                   | <b>2</b>     |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To enable the students to understand the basic concept of indirect tax                              |
| <b>LO2</b>                 | To provide the students to know the structure of GST  |
| <b>LO3</b>                 | To educate the students with registration process of GST  |
| <b>LO4</b>                 | To educate the students for Input Tax Credit  |
| <b>LO5</b>                 | To understand the filing of returns and payment procedure of GST and Refund process and assessment. |

### **Amendments in Goods and Services Tax made from Time to Time**

Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to Goods and Services Tax</b><br>Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes  |
| <b>II</b>   | <b>Structure of GST</b><br>GST Structure – CGST – SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates  |
| <b>III</b>  | <b>GST Registration Process</b><br>Registration process in GST – Types – Compulsory Registration - Cancellation   |
| <b>IV</b>   | <b>Input Tax Credit</b><br>Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit   |
| <b>V</b>    | <b>Returns, Payments, Refund Process and Assessment</b><br>Process of Return Filing - Types of Returns - E-Ledger and E -Payment Process in GST - Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST |

| <b>Supplementary Readings:</b> |  |
|--------------------------------|--|
| 1                              | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi         |
| 2                              | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi      |
| 3                              | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi          |
| 4                              | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi |

| <b>Reference Books</b> |  |
|------------------------|--|
| 1                      | Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi                              |
| 2                      | rangiG., Goods and Services Tax Precept and Practice 2024,Centax Publications, New Delhi             |
| 3                      | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi            |
| 4                      | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi |

**NOTE: Latest Edition of Textbooks May be Used**

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html">https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html</a> |
| 2                    | <a href="https://cleartax.in/s/gst-book-online-pdf">https://cleartax.in/s/gst-book-online-pdf</a>   |

### Course outcome

| CO No      | On completion of the course, students will be able to                |
|------------|--|
| <b>CO1</b> | Comprehend the fundamentals of indirect tax and need for GST         |
| <b>CO2</b> | Understand the structure of GST and their schemes in practice        |
| <b>CO3</b> | Disseminate various modes of registration of GST                     |
| <b>CO4</b> | Familiarize themselves with the adjustment of debit and credit notes |
| <b>CO5</b> | Understand and apply the e-filing of GST in practice                 |

### Mapping Course Outcome with Programme Outcomes

| CO/PO          | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO 1           | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| CO 2           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO 3           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 4           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 5           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO 1           | 3     | 3     | 3     | 3     | 3     |
| CO 2           | 3     | 3     | 3     | 3     | 3     |
| CO 3           | 3     | 3     | 2     | 3     | 3     |
| CO 4           | 3     | 3     | 3     | 3     | 3     |
| CO 5           | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Campus to Corporate Transitions

|                                     |  |                 |                 |                      |              |
|-------------------------------------|--|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Campus to Corporate Transitions</b> |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course - VII</b>  |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCR42</b>                        |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                              | <b>Semester</b> | <b>IV</b>       | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |  | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |  | <b>2</b>        | <b>--</b>       | <b>--</b>            | <b>2</b>     |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To understand Corporate transition covers overview of corporate    |
| <b>LO2</b>                 | To educate the students difference in corporate culture and campus |
| <b>LO3</b>                 | To understand corporate etiquettes                                 |
| <b>LO4</b>                 | To gain knowledge in English Communication                         |
| <b>LO5</b>                 | To know the tips for interviews                                    |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction</b><br>Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry –History of BPO –Benefits of BPO –BPO Industry in World-BPO Industry in India-TCS BPO.   |
| <b>II</b>   | <b>Campus vs. Corporate</b><br>Difference between campus and corporate – Change management - Learn the Culture -Impact of your attitude and behaviour-Consider the language –Establish and maintain relationship–Respect others -Be Confident-Keep on learning-Consider the body language.   |
| <b>III</b>  | <b>Corporate Etiquettes Corporate Etiquettes</b><br>Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette -Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking -Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion -Interview facing– Ownership –Attention to Detail. |
| <b>IV</b>   | <b>Introduction to Communication</b><br>Communication – Grammar – Phonetics – One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills –Comprehension while interacting face to face   |
| <b>V</b>    | <b>Tips for Interview</b><br>Recitation of short stories-Interview Skills –Group Discussion-Social Conversation Skills–Presentation - One Act Plays  |

### Course Outcomes

| CO No | On completion of the course, students will be able to            |
|-------|--|
| CO1   | To impart the basics regarding the overview of corporate culture |
| CO2   | To differentiate the paths between campus and corporate          |
| CO3   | To equip corporate etiquettes                                    |
| CO4   | To enhance students' communication skills                        |
| CO5   | To learn more tips for interviews                                |

### Mapping course outcome with programme outcomes

| CO/PO          | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO 1           | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| CO 2           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO 3           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 4           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 5           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO 1           | 3     | 3     | 3     | 3     | 3     |
| CO 2           | 3     | 3     | 3     | 3     | 3     |
| CO 3           | 3     | 3     | 2     | 3     | 3     |
| CO 4           | 3     | 3     | 3     | 3     | 3     |
| CO 5           | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

## Filing of GST Returns

|                                     |                                       |                 |                 |                      |              |
|-------------------------------------|---------------------------------------|-----------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          | <b>Filing of GST Returns</b>          |                 |                 |                      |              |
| <b>Course Type</b>                  | <b>Skill Enhancement Course - VII</b> |                 |                 |                      |              |
| <b>Course Code</b>                  | <b>25USCRL3</b>                       |                 |                 |                      |              |
| <b>Year</b>                         | <b>II</b>                             | <b>Semester</b> | <b>IV</b>       | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |                                       | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |                                       | --              | --              | 2                    | 2            |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To understand the concept and importance of Goods and Services Tax |
| <b>LO2</b>                 | To enable the students to prepare data for GSTR Forms              |
| <b>LO3</b>                 | To gain knowledge on Filing GST Returns                            |
| <b>LO4</b>                 | To understand the steps involved in GST Filing                     |
| <b>LO5</b>                 | To acquire knowledge on penalty for late filling of GST Returns    |

**Only Practical Paper: Internal 40 marks.**

**External 60 marks**

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1:Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B:Summary of Inward and Outward Supplies
8. GSTR4:Return For Composition Dealers
9. GSTR5:Return For Non-Resident Taxable Persons
10. GSTR6:Return For Input Service Distributors
11. GSTR7:Return For Taxpayers Deducting TDS
12. GSTR8:Return For E-Commerce Operators Collecting TCS
13. GSTR10:Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11:Return For UIN(Unique Identification Number)Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-ReconciliationStatement
18. GSTR9B– Filed by Electronic Commerce Operators

|  |
|--|
| <b>Amendments in Goods and Services Tax made from Time to Time</b>   |
| Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination. |
| <b>Recent Amendments in Filing of GST Returns</b>  |
| Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.                       |

|                                |  |
|--------------------------------|--|
| <b>Supplementary Readings:</b> |  |
| 1                              | Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi         |
| 2                              | Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi      |
| 3                              | Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi          |
| 4                              | Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi |

|  |   |
|--|---|
| <b>Reference Books</b>                               |   |
| 1  | Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi                               |
| 2  | rangiG., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi             |
| 3  | Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi            |
| 4  | Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

|                      |   |
|----------------------|---|
| <b>Web Resources</b> |   |
| 1                    | <a href="https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html">https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html</a> |
| 2                    | <a href="https://cleartax.in/s/gst-book-online-pdf">https://cleartax.in/s/gst-book-online-pdf</a>   |

### Course outcome

| CO No | On completion of the course, students will be able to         |
|-------|---|
| CO1   | Prepare the Students for filing of GST returns through Online |
| CO2   | Helps in filing up of GSTR forms (GSTR 1 – GSTR11)            |
| CO3   | Explain the steps involved in GSTR filing                     |
| CO4   | Acquire knowledge on penalty for late filing GST Returns      |
| CO5   | Understand the concept of interest on outstanding tax         |

### Mapping course outcome with Programme outcomes

| CO/PO          | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO 1           | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| CO 2           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO 3           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 4           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 5           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with Programme specific outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO 1           | 3     | 3     | 3     | 3     | 3     |
| CO 2           | 3     | 3     | 3     | 3     | 3     |
| CO 3           | 3     | 3     | 2     | 3     | 3     |
| CO 4           | 3     | 3     | 3     | 3     | 3     |
| CO 5           | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S-Strong (3) M-Medium (2) L-Low (1)**

**SEMESTER – V**  
**Cost Accounting**

|                                     |                        |                 |                      |                |          |                    |                 |
|-------------------------------------|------------------------|-----------------|----------------------|----------------|----------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Cost Accounting</b> |                 |                      |                |          |                    |                 |
| <b>Course Type</b>                  | <b>Core - IX</b>       |                 |                      |                |          |                    |                 |
| <b>Year</b>                         | <b>III</b>             | <b>Semester</b> | <b>V</b>             | <b>Credits</b> | <b>4</b> | <b>Course Code</b> | <b>25UMCR51</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>         | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |                    |                 |
|                                     | <b>5</b>               | <b>-</b>        | <b>-</b>             | <b>5</b>       |          |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the various concepts of Cost Accounting.                |
| <b>LO2</b>                 | To prepare and reconcile Cost Accounts.                               |
| <b>LO3</b>                 | To gain knowledge regarding valuation methods of Material.            |
| <b>LO4</b>                 | To familiarize with the different methods of calculating Labour Cost. |
| <b>LO5</b>                 | To know the apportionment of Overheads.                               |

| <b>UNIT</b> | <b>CONTENTS</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction of Cost Accounting</b><br>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.  |
| <b>II</b>   | <b>Cost Sheet and Methods of Costing</b><br>Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing - Job Costing.  |
| <b>III</b>  | <b>Material Cost</b><br>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.   |
| <b>IV</b>   | <b>Labour Cost</b><br>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.  |
| <b>V</b>    | <b>Overheads Cost</b><br>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. |

**THEORY 20% & PROBLEMS 80%**

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| <b>1</b>                     | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi                           |
| <b>2</b>                     | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, |
| <b>3</b>                     | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi             |
| <b>4</b>                     | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai                |
| <b>5</b>                     | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi                                |

| <b>Reference Books</b>                               |   |
|--|---|
| <b>1</b>   | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. |
| <b>2</b>   | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,                    |
| <b>3</b>   | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi                                 |
| <b>4</b>   | Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai                                   |
| <b>5</b>   | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata   |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| <b>1</b>             | <a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a> |
| <b>2</b>             | <a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>   |
| <b>3</b>             | <a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>   |

### Course Outcome

| CO No.     | On Completion of the Course, Students will be able to:  |
|------------|---|
| <b>CO1</b> | Interpret cost-related information to support ethical decision-making and financial accountability in organizational and societal contexts. |
| <b>CO2</b> | Develop analytical approaches for pricing and cost control that enhance operational efficiency and competitive sustainability.              |
| <b>CO3</b> | Evaluate resource utilization practices to minimize wastage and promote responsible and sustainable economic activities.                    |
| <b>CO4</b> | Analyse workforce cost dynamics to improve productivity, equitable compensation, and organizational well-being.                             |
| <b>CO5</b> | Optimize cost management strategies to strengthen long-term organizational performance and contribute to inclusive economic development.    |

### Mapping Course Outcome with Programme Outcomes

| CO/ PO         | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1            | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| CO2            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO3            | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO4            | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO5            | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

### Mapping Course Outcome with Programme Specific Outcomes

| CO/ PSO        | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO1            | 3     | 3     | 3     | 3     | 3     |
| CO2            | 3     | 3     | 3     | 3     | 3     |
| CO3            | 3     | 3     | 2     | 3     | 3     |
| CO4            | 3     | 3     | 3     | 3     | 3     |
| CO5            | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S - Strong (3) M - Medium (2) L - Low (1)**

## Intellectual Property Rights

|                                     |                                     |                 |                 |                      |              |                    |                 |
|-------------------------------------|-------------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Intellectual Property Rights</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Core - X</b>                     | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>4</b>     | <b>Course Code</b> | <b>25UMCR52</b> |
|                                     |                                     | <b>Semester</b> | <b>V</b>        |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                                     | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                                     | <b>5</b>        |                 |                      | <b>5</b>     |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the nature, evolution, scope, theories and relevance of Intellectual Property Rights.                       |
| <b>LO2</b>                 | To gain knowledge of various categories of IPR such as Patents, Trademarks, Copyrights, Designs, GIs, and related rights. |
| <b>LO3</b>                 | To examine national and international frameworks governing IPR including WIPO, TRIPS and various conventions.             |
| <b>LO4</b>                 | To interpret laws relating to patents, infringement, licensing, assignments and commercialization of IPR.                 |
| <b>LO5</b>                 | To develop practical insights into IP search tools, patent drafting, legal procedures and business applications of IPR.   |

| <b>UNIT</b> | <b>CONTENTS</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Intellectual Property Rights</b><br>Concept of Property and Intellectual Property – Theories and Rationale of IPR – Importance of IPR in Business and Economic Development – National and International Policy Perspectives – IPR as Human Right – Valuation of Intellectual Property – IPR in Digital Environment. |
| <b>II</b>   | <b>Types of Intellectual Property &amp; International Framework</b><br>Overview of Copyright, Trademark, Patent, Industrial Design, Trade Secrets, Geographical Indications and Biodiversity.<br>International Framework – Berne Convention – Paris Convention – PCT – TRIPS – Role of WIPO and UNESCO.                                |
| <b>III</b>  | <b>Patents and Indian Patent Law</b><br>Indian Patent Act, 1970 and Amendments – Patentability Criteria – Types of Patents – Filing Procedure – Duration – Opposition and Revocation – Assignment and Licensing – Compulsory Licensing – Patent Offices and Patent Search.   |
| <b>IV</b>   | <b>Trademarks, Copyrights, Designs, Geographical Indications</b><br>Registration and Protection under the Trade Marks Act, 1999 – Copyright Act, 1957 – Designs Act, 2000 – Geographical Indications of Goods (Registration and Protection) Act, 1999 – Layout Designs and Plant Varieties Protection.                                 |
| <b>V</b>    | <b>IP Enforcement, Commercialization &amp; Emerging Issues</b><br>Patent Examination and Infringement – Trade Secret Protection – Assignment and Licensing – IP Valuation and Audit – Emerging Issues in Software, Biotech and Digital Economy – Key Case Laws.  |

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 1                            | Intellectual Property A Primere for academia by Prof. Rupinder Tewari & Ms. Mamta Bharadwaj  |
| 2                            | Cornish, W. R., Llewelyn, D., & Aplin, T. (2019). <i>Intellectual property: Patents, copyright, trademarks and allied rights</i> (9th ed.). Sweet & Maxwell. |
| 3                            | Goldstein, P., & Reese, R. A. (2015). <i>Copyright, patent, trademark and related state doctrines: Cases and materials</i> (7th ed.). Foundation Press.      |
| 4                            | Merges, R. P., Menell, P. S., & Lemley, M. A. (2022). <i>Intellectual property in the new technological age</i> (8th ed.). Aspen Publishers.                 |
| 5                            | Narayanan, P. (2017). <i>Intellectual property law</i> (4th ed.). Eastern Law House.   |

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Ahuja, V. K. (2025). <i>Law relating to intellectual property rights</i> (3rd reprint ed.). LexisNexis Butterworths. |
| 2  | Babel, R. (2021). <i>Laws relating to intellectual property rights in India</i> . Bloomsbury Professional India.     |
| 3  | Durafe, A. V., & Toradmalle, D. K. (2020). <i>Intellectual property rights</i> . Wiley India                         |
| 4  | Rattan, J. (2024). <i>Intellectual property rights</i> (Vol. 1). Bharat Law House Pvt. Ltd.                          |
| 5  | Reddy, K. S. (n.d.). <i>Intellectual property laws</i> . Himalaya Publishing House.                                  |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.nitap.ac.in/storage/pdf/f63d0ea9127821f83a5a4ad9f1531be8-10-04-11of%20IPR.pdf">https://www.nitap.ac.in/storage/pdf/f63d0ea9127821f83a5a4ad9f1531be8-10-04-11of%20IPR.pdf</a>         |
| 2                    | <a href="https://www.icsi.edu/media/webmodules/publications/9.4%20Intellectual%20Property%20Rights.pdf">https://www.icsi.edu/media/webmodules/publications/9.4%20Intellectual%20Property%20Rights.pdf</a> |
| 3                    | <a href="https://mrcet.com/downloads/digital_notes/IT/IPR%20-%20Digital%20Notes.pdf">https://mrcet.com/downloads/digital_notes/IT/IPR%20-%20Digital%20Notes.pdf</a>                                       |

### Course Outcomes

| CO No. | On Completion of the Course, Students will be able to   |
|--------|---|
| CO1    | To describe the basic concepts of Intellectual Property Rights, understand the major theories supporting IPR, distinguish intellectual property from other forms of property, and explain its relevance to innovation, creativity, business growth and economic development.  |
| CO2    | To analyse different types of IPR such as patents, trademarks, copyrights, designs, geographical indications and trade secrets, and understand the significance of international agreements and institutions like TRIPS, WIPO, Berne Convention, Paris Convention and PCT in regulating global IP systems.            |
| CO3    | To interpret and apply key provisions of the Indian Patent Act, understand patentability criteria, identify patentable and non-patentable inventions, and follow procedures relating to filing, examination, opposition, grant, renewal, licensing and compulsory licensing of patents in India.                      |
| CO4    | To evaluate the legal protection mechanisms for trademarks, copyrights, industrial designs, geographical indications and plant varieties, understand their registration processes, rights granted, duration of protection, infringement issues and available legal remedies.  |
| CO5    | To assess different forms of IP infringement, apply relevant legal principles to infringement situations, evaluate methods of IP commercialization such as licensing, assignment and technology transfer, and understand emerging developments including software patents, biotech patents and digital IP challenges. |

#### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

#### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  |

**S - Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Income Tax Law and Practice

|                                     |                                    |                 |                 |                      |              |                    |                 |
|-------------------------------------|------------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Income Tax Law and Practice</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | CORE - XI                          | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>4</b>     | <b>Course Code</b> | <b>25UMCR53</b> |
|                                     |                                    | <b>Semester</b> | <b>V</b>        |                      | <b>Total</b> |                    |                 |
| <b>Instructional Hours Per week</b> |                                    | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>5</b>     |                    |                 |
|                                     |                                    | <b>5</b>        |                 |                      | <b>5</b>     |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the basic concepts & definitions under the Income Tax Act, 1961.                                  |
| <b>LO2</b>                 | To compute the residential status of an assessee and the incidence of tax.                                      |
| <b>LO3</b>                 | To compute income under the head salaries.  |
| <b>LO4</b>                 | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. |
| <b>LO5</b>                 | To compute the income from Business & Profession considering its basic principles & specific disallowances.     |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Income Tax</b><br>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.  |
| <b>II</b>   | <b>Residential Status</b><br>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.  |
| <b>III</b>  | <b>Income from Salary</b><br>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 .   |
| <b>IV</b>   | <b>Income from House Property</b><br>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.  |
| <b>V</b>    | <b>Profits and Gains from Business or Profession</b><br>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. |

**Theory 20% & Problems 80%**

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 1                            | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2                            | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.               |
| 3                            | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.                                 |
| 4                            | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.               |
| 5                            | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.                     |

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai                      |
| 2  | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. 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. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>                                   |
| 2                    | <a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>               |
| 3                    | <a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a> |

### Course Outcomes

| CO No.     | On Completion of the Course, Students will be able to  |
|------------|--|
| <b>CO1</b> | Analyze the geographical and temporal links between an individual and the state to determine the ethical and legal scope of their global tax contribution. |
| <b>CO2</b> | Quantify the total value of employment compensation by differentiating between core pay, social security contributions, and non-monetary benefits.         |
| <b>CO3</b> | Evaluate the financial performance of business and professional entities by aligning commercial accounting practices with statutory legal provisions.      |
| <b>CO4</b> | Evaluate and Determine the net value of property ownership by applying statutory reliefs for maintenance and financing costs.                              |
| <b>CO5</b> | Appraise the transparency of financial records and undisclosed investments to uphold the principles of fiscal integrity and national economic security.    |

### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Core –XII: Major Project

| Course code | L | T | P | S | Inst. Hours | Credit | Marks |          |             |
|-------------|---|---|---|---|-------------|--------|-------|----------|-------------|
|             |   |   |   |   |             |        | CIA   | External | Total marks |
| 25UMCRP1    |   |   |   |   |             |        |       |          |             |
|             |   |   |   |   | 5           | 3      | 50    | 50       | 100         |

### Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skill in generalization of things and concepts

### Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5 students.
3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.

Evaluation will be based on the project report, presentation and viva -voce

## Industrial Law

|                                     |                       |                 |                 |                      |              |                    |                 |
|-------------------------------------|-----------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Industrial Law</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Elective - V</b>   | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR51</b> |
|                                     |                       | <b>Semester</b> | <b>V</b>        |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                       | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                       | <b>4</b>        |                 |                      | <b>4</b>     |                    |                 |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To acquire knowledge on Factories Act 1948                   |
| <b>LO2</b>                 | To Learn the provisions of Industrial Disputes Act 1947      |
| <b>LO3</b>                 | To understand the Workmen Compensation Act 1923              |
| <b>LO4</b>                 | To gain knowledge on Employee State Insurance Act 1948       |
| <b>LO5</b>                 | To gain fundamental knowledge of Employee Provident fund Act |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Factories Act 1948</b><br>Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women–Employment of Young Persons–Leave with Wages.  |
| <b>II</b>   | <b>Industrial Disputes Act 1947</b><br>Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs   |
| <b>III</b>  | <b>The Workmen Compensation Act 1923</b><br>Need for the Act– Scope & Coverage of the Act–Definitions–Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases–Defences available to Employer– Amount & Distribution of Compensation – Notice & Claim–Medical Examination- Obligations& Rights of Employers & Employees -Schedules to the Act |
| <b>IV</b>   | <b>Employees State Insurance Act 1948</b><br>Objects-definitions-ESI Corporation, functions- contribution and recovery-benefits-penalties for false claims  |
| <b>V</b>    | <b>Employees Provident Fund and Miscellaneous Provision Act, 1952</b><br>Objects-definition - provident fund schemes - contribution and recovery – penalties and offences   |

| <b>Recommended Textbooks</b> |   |
|------------------------------|---|
| 1                            | N.D.Kapoor–Industrial Laws, Sultan Chand & Sons, New Delhi.                                       |
| 2                            | P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi                                    |
| 3                            | Dr.M.R.Sreenivasan & C.D.Balaji-Industrial Laws& Public Relations, Margham Publications, Chennai. |
| 4                            | B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.                                   |
| 5                            | S.Thothadri & Vijayalakshmi.M, I K International Publishing House Pvt Ltd                         |

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Introduction to Labour and Industrial Laws Dr.Avtarsingh , Prof(DR) Harpreet Kaur, Lexis Nexis |
| 2  | Industrial Law Raman Arora, Sushma Arora. Taxmann  |
| 3  | ICSI publication   |
| 4  | Mercantile Law – M.C.Shukla – Sultan Chand.  |
| 5  | Principles of Mercantile law – Avtal Singh – Eastern Book Company.                             |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://labourlawreporter.com/">https://labourlawreporter.com/</a>   |
| 2                    | <a href="https://www.ilms.academy/products/certificate-course-on-labour-law">https://www.ilms.academy/products/certificate-course-on-labour-law</a>   |
| 3                    | <a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf</a> |

### Course Outcomes

| CO No.     | On Completion of the Course, Students will be able to  |
|------------|--|
| <b>CO1</b> | Explain the legal framework regulating industrial establishments. Apply statutory provisions related to workplace conditions and employee welfare.                                 |
| <b>CO2</b> | Understand the mechanisms available for prevention and resolution of industrial conflicts. Analyse procedures and legal consequences of collective actions and employer decisions. |
| <b>CO3</b> | Explain employer responsibilities arising from employment-related injuries and occupational risks. Apply compensation principles to evaluate liability and employee rights.        |
| <b>CO4</b> | Understand the role of social security legislation in providing medical and financial protection to employees. Analyse contribution systems, benefits, and enforcement provisions. |
| <b>CO5</b> | Explain the importance of statutory retirement and savings schemes for employees. Analyse compliance requirements, penalties, and employer obligations under welfare legislation.  |

### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Insurance and Risk Management

|                                     |                                      |                 |                 |                      |              |                    |                 |
|-------------------------------------|--------------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Insurance and Risk Management</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Elective-V</b>                    | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR52</b> |
|                                     |                                      | <b>Semester</b> | <b>V</b>        |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                                      | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                                      | <b>4</b>        |                 |                      | <b>4</b>     |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To know the concepts and principles of contract of insurance              |
| <b>LO2</b>                 | To understand the basic concepts of life insurance                        |
| <b>LO3</b>                 | To gain knowledge on the principles of general insurance                  |
| <b>LO4</b>                 | To examine the Insurance Regulatory and Development Authority 1999 (IRDA) |
| <b>LO5</b>                 | To know the risk management process                                       |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Insurance</b><br>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.  |
| <b>II</b>   | <b>Life Insurance</b><br>Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance |
| <b>III</b>  | <b>General Insurance</b><br>General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.  |
| <b>IV</b>   | <b>Risk Management</b><br>Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.  |
| <b>V</b>    | <b>IRDA Act 1999</b><br>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.  |

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 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.                                      |

| <b>Reference Books</b> |  |
|------------------------|--|
| 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                      | Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.                |
| 5                      | Anand Ganguly – Insurance Management, New Age International Publishers.                                |

**NOTE: Latest Edition of Textbooks May be Used**

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>   |
| 2                    | <a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>   |
| 3                    | <a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a> |

### Course Outcome

| CO No.     | On completion of the course, students will be able to  |
|------------|--|
| <b>CO1</b> | Explain the basic concepts and contractual principles governing insurance. Apply these principles to understand insurance agreements and risk-sharing mechanisms.                                  |
| <b>CO2</b> | Understand the structure and functioning of life insurance business. Analyse different life insurance products and their relevance for individual and group financial planning.                    |
| <b>CO3</b> | Explain the scope and application of general insurance in managing non-life risks. Apply knowledge of various insurance policies to practical situations involving asset and liability protection. |
| <b>CO4</b> | Understand the systematic process of risk management. Analyse methods of identifying, evaluating, and controlling risks at personal and organizational levels.                                     |
| <b>CO5</b> | Explain the role and functions of insurance regulatory authorities in India. Analyse Policy holder protection measures and regulatory norms governing insurance operations.                        |

**Mapping course outcome with programme outcomes**

| <b>CO / PO</b> | <b>PO 1</b> | <b>PO 2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> | <b>PO 8</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO2</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO5</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>   | 15          | 15          | 15          | 15          | 13          | 15          | 15          | 15          |
| <b>Average</b> | 3           | 3           | 3           | 3           | 2.6         | 3           | 3           | 3           |

**Mapping course outcome with programme specific outcomes**

| <b>CO / PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO2</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO5</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>    | 15          | 15          | 15          | 15          | 15          |
| <b>Average</b>  | 3           | 3           | 3           | 3           | 3           |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Human Resource Management

|                                     |                                  |                 |                 |                      |              |                    |                 |
|-------------------------------------|----------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Human Resource Management</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>ELECTIVE - VI</b>             | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR53</b> |
|                                     |                                  | <b>Semester</b> | <b>V</b>        |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                                  | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                                  | <b>4</b>        |                 |                      |              |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To explore to the aspects relating of Human resource management                 |
| <b>LO2</b>                 | To equip with the various processes of Recruitment and Selection                |
| <b>LO3</b>                 | To be acquainted with Training methods and the concept of Performance Appraisal |
| <b>LO4</b>                 | To learn about Industrial Relations   |
| <b>LO5</b>                 | To assimilate knowledge on employee welfare.                                    |

| <b>UNIT</b> | <b>CONTENTS</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction To HRM</b><br>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. |
| <b>II</b>   | <b>Recruitment And Selection</b><br>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.   |
| <b>III</b>  | <b>Training And Development</b><br>Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.   |
| <b>IV</b>   | <b>Industrial Relations</b><br>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.   |
| <b>V</b>    | <b>Employee Welfare</b><br>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  |

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 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.   |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.                          |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>   |
| 2                    | <a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>   |
| 3                    | <a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a> |

### Course Outcomes

| CO No. | On Completion of the Course, Students will be able to   |
|--------|---|
| CO1    | Analyze human resource practices to support workforce planning and organizational effectiveness.  |
| CO2    | Demonstrate understanding of human-centric management for sustainable Work places.  |
| CO3    | Formulate recruitment and selection strategies aligned with organizational goals and inclusive employment practices. Apply professional judgment in manpower acquisition decisions. |
| CO4    | Evaluate training and performance systems to enhance employee competence and career progression. Support continuous learning and productivity improvement.                          |
| CO5    | Assess industrial relations mechanisms to promote workplace harmony and responsible conflict resolution. Demonstrate awareness of ethical and legal dimensions of labor relations.  |

### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Research Methodology

|                                     |                             |                 |                 |                      |              |                    |                 |
|-------------------------------------|-----------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Research Methodology</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Elective - VI</b>        | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR54</b> |
|                                     |                             | <b>Semester</b> | <b>V</b>        |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                             | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                             | <b>4</b>        |                 |                      |              |                    |                 |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To acquire Knowledge with regard to research methods and reporting                       |
| <b>LO2</b>                 | To provide knowledge of hypothesis formulation, testing, sampling, and its fundamentals. |
| <b>LO3</b>                 | To provide knowledge on research methods, techniques, and the process.                   |
| <b>LO4</b>                 | To develop skills in the application of research methods for business problem solving.   |
| <b>LO5</b>                 | To analyze the research problems through systematic research methodology                 |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to Research:</b><br>Introduction to Research-Types of Research– Significance of Research–Research methods vs Methodology – Research–Research process –Criteria of Good Research.  |
| <b>II</b>   | <b>Research Design:</b><br>Meaning of Research design– need for research design–features of a good design – different research designs.   |
| <b>III</b>  | <b>Sample Design:</b><br>Design of Sample Surveys-Sample design – sample survey vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.  |
| <b>IV</b>   | <b>Collection of Data:</b><br>Data Collection and preparation-Collection of Primary Data–Methods of Collecting Primary Data- Guidelines for Constructing Questionnaire / Schedule - Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.                                |
| <b>V</b>    | <b>Interpretation and report writing:</b><br>Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing –different steps in writing report –layout of the research report – mechanics of writing a research report – precautions for writing research report |

| <b>Recommended Textbooks</b> |   |
|------------------------------|---|
| 1                            | Kothari C.R.– Research Methodology.   |
| 2                            | Paneerselvam–Research Methodology-Prentice Hall of India                              |
| 3                            | Gupta.S - Research Methodology & Statistical Techniques                               |
| 4                            | Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.         |
| 5                            | Gopal Lal Jain–Research Methodology- methods, tools & techniques–Tamilnadu Book House |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press. |
| 2  | Krishnaswamy –Research Methodology-Pearson Education India                    |
| 3  | Donal R. Cooper & Pamela S.Schindler–Business Research Methods.               |
| 4  | Harouneh A.B.E.M–Research Methodology-Tamilnadu Book House                    |
| 5  | Dr M Ranganatham, Business Research Methods, Himalayas Publishing             |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="http://www.socialpsychology.org">www.socialpsychology.org</a>  |
| 2                    | <a href="https://www.everydayresearchmethods.com/travel/">https://www.everydayresearchmethods.com/travel/</a>   |
| 3                    | <a href="https://blogs.bodleian.ox.ac.uk/ssl/2019/05/28/resources-for-research-methods-and-statistical-analysis/">https://blogs.bodleian.ox.ac.uk/ssl/2019/05/28/resources-for-research-methods-and-statistical-analysis/</a> |

### **Course Outcomes**

| <b>CO No.</b> | <b>On Completion of the course, students will be able to</b>   |
|---------------|--|
| <b>CO1</b>    | Conceptualize research problems by identifying relevant issues and framing appropriate objectives. Demonstrate logical thinking and ethical orientation in academic and applied research contexts.       |
| <b>CO2</b>    | Design systematic research plans by selecting suitable approaches and structures   |
| <b>CO3</b>    | To address defined problems. Apply methodological rigor to ensure reliability, validity, and societal relevance of research.   |
| <b>CO4</b>    | Apply appropriate sampling and data collection strategies to generate credible and representative research evidence. Demonstrate analytical competence in handling real-world data scenarios.            |
| <b>CO5</b>    | Interpret research data using logical reasoning and analytical techniques to derive meaningful insights and conclusions. Support evidence-based decision-making in academic and organizational settings. |

**Mapping course outcome with programme outcomes**

| <b>CO / PO</b> | <b>PO 1</b> | <b>PO 2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> | <b>PO 8</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO2</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO5</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>   | 15          | 15          | 15          | 15          | 13          | 15          | 15          | 15          |
| <b>Average</b> | 3           | 3           | 3           | 3           | 2.6         | 3           | 3           | 3           |

**Mapping course outcome with programme specific outcomes**

| <b>CO / PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO2</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO5</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>    | 15          | 15          | 15          | 15          | 15          |
| <b>Average</b>  | 3           | 3           | 3           | 3           | 3           |

**S-Strong (3)****M-Medium (2)****L-Low (1)**

## Training : Internship

| Course code | L | T | P | S | Inst. Hours | Credit | Marks |          |             |
|-------------|---|---|---|---|-------------|--------|-------|----------|-------------|
|             |   |   |   |   |             |        | CIA   | External | Total marks |
| 25UINT51    |   |   |   |   |             |        |       |          |             |
|             |   |   |   |   | -           | 1      | 50    | 50       | 100         |

### Objectives

1. To provide students with practical exposure to real-time business and organisational practices.
2. To enable students to apply theoretical knowledge gained in commerce subjects to workplace situations.
3. To develop professional skills such as communication, teamwork, time management and problem-solving.
4. To familiarise students with organisational structure, work culture and ethical practices.
5. To enhance employability by providing industry-relevant experience.

### Guidelines

1. The internship shall be undertaken in a recognised organisation / industry / firm / institution relevant to commerce and business studies.
2. The duration of the internship shall be as prescribed by the department/university.
3. Each student shall be allotted a faculty internship supervisor by the department.
4. Students shall maintain an internship diary / logbook duly certified by the organisation supervisor.
5. On completion of the internship, students shall submit an internship report detailing:
  - Profile of the organisation
  - Nature of work undertaken
  - Learning outcomes and skills acquired
  - Observations and practical exposure gained
  - Conclusion and suggestions
6. An internship completion certificate issued by the organisation shall be submitted along with the report.
7. Students shall make a presentation based on their internship experience.

Evaluation will be based on the project report, presentation and viva -voce

## Personality Development

|                                     |            |                                      |                 |                      |              |
|-------------------------------------|------------|--------------------------------------|-----------------|----------------------|--------------|
| <b>Title of the Course</b>          |            | <b>Personality Development</b>       |                 |                      |              |
| <b>Course Type</b>                  |            | <b>Indian Knowledge System (IKS)</b> |                 |                      |              |
| <b>Course Code</b>                  |            | <b>25UPDT51</b>                      |                 |                      |              |
| <b>Year</b>                         | <b>III</b> | <b>Semester</b>                      | <b>V</b>        | <b>Credits</b>       | <b>2</b>     |
| <b>Instructional Hours Per week</b> |            | <b>Lecture</b>                       | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |
|                                     |            | <b>1</b>                             | <b>1</b>        | <b>--</b>            | <b>2</b>     |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>1.</b>   | Personality - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. Self-Awareness – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. Swot – Meaning – Importance-Application – Components. Goal Setting Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level.   |
| <b>2.</b>   | Self-Monitoring – Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. Perception-Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors. Attitude – Meaning- Formation of attitude – Types of attitude - Measurement of Attitudes – Barriers to attitude change – Methods to attitude change. Assertiveness - Meaning – Assertiveness in Communication – Assertiveness Techniques – Benefits of being Assertive – Improving Assertiveness. |
| <b>3.</b>   | Team Building – Meaning – Types of teams – Importance of Team building- Creating Effective Team. Leadership – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader. Negotiation Skills – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process – Common mistakes in Negotiation process. Conflict Management – Definition- Types of Conflict- Levels of Conflict – Conflict Resolution – Conflict management.   |

|           |   |
|-----------|---|
| <b>4.</b> | <p>Communication - Definition - Importance of communication - Process of communication - Communication Symbols - Communication network - Barriers in communication - Overcoming Communication Barriers. Transactional Analysis - Meaning - Ego States - Types of Transactions - Johari Window- Life Positions. Emotional Intelligence- Meaning - Components of Emotional Intelligence- Significance of managing Emotional intelligence - How to develop Emotional Quotient. Stress Management - Meaning - Sources of Stress - Symptoms of Stress - Consequences of Stress - Managing Stress</p> |
| <b>5.</b> | <p>Social Graces - Meaning - Social Grace at Work - Acquiring Social Graces. Table Manners - Meaning - Table Etiquettes in Multicultural Environment- Do's and Don'ts of Table Etiquettes. Dress Code - Meaning- Dress Code for selected Occasions - Dress Code for an Interview. Group Discussion - Meaning - Personality traits required for Group Discussion- Process of Group Discussion- Group Discussion Topics. Interview - Definition- Types of skills - Employer Expectations -Planning for the Interview - Interview Questions- Critical Interview Questions.</p>                     |

| <b>References</b> |   |
|-------------------|---|
| <b>1.</b>         | Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. Vijuresh Nayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli |
| <b>2.</b>         | Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008  |
| <b>3.</b>         | Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008   |
| <b>4.</b>         | Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.   |

| <b>Reference Text</b> |  |
|-----------------------|--|
| <b>1.</b>             | <p><b>Personality Development</b><br/> Dr. A.H. Mohideen Badusha<br/> H.M.Sulthan Ahthar<br/> Contact: 9944746073.</p> |

## Semester - VI

### Advanced Cost Accounting

|                                     |                                 |                 |                      |                |          |                    |                 |
|-------------------------------------|---------------------------------|-----------------|----------------------|----------------|----------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Advanced Cost Accounting</b> |                 |                      |                |          |                    |                 |
| <b>Course Type</b>                  | <b>Core - XIII</b>              |                 |                      |                |          |                    |                 |
| <b>Year</b>                         | <b>III</b>                      | <b>Semester</b> | <b>VI</b>            | <b>Credits</b> | <b>4</b> | <b>Course Code</b> | <b>25UMCO61</b> |
| <b>Instructional Hours Per week</b> | <b>Lecture</b>                  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b>   |          |                    |                 |
|                                     | <b>6</b>                        | <b>-</b>        | <b>-</b>             | <b>6</b>       |          |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the standards in Cost Accounting      |
| <b>LO2</b>                 | To know the concepts of Contract Costing.           |
| <b>LO3</b>                 | To be familiar with the concept of Process Costing. |
| <b>LO4</b>                 | To learn about Operation Costing.                   |
| <b>LO5</b>                 | To gain insights into Standard Costing.             |

| <b>UNIT</b> | <b>CONTENTS</b>  |
|-------------|--|
| <b>I</b>    | <b>Cost Accounting Standards</b><br>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.   |
| <b>II</b>   | <b>Job Costing, Batch Costing and Contract Costing</b><br>Definitions - Features - Comparison of Job Costing, Batch Costing and Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.  |
| <b>III</b>  | <b>Process Costing</b><br>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. |
| <b>IV</b>   | <b>Operation Costing</b><br>Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.   |
| <b>V</b>    | <b>Standard Costing and Variance Analysis</b><br>Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.   |

**THEORY 20% & PROBLEMS 80%**

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| <b>1</b>                     | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi                           |
| <b>2</b>                     | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, |
| <b>3</b>                     | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi             |
| <b>4</b>                     | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai                |
| <b>5</b>                     | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi                                |

| <b>Reference Books</b>                               |   |
|--|---|
| <b>1</b>   | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. |
| <b>2</b>   | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,                    |
| <b>3</b>   | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi                                 |
| <b>4</b>   | Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai                                    |
| <b>5</b>   | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata   |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| <b>1</b>             | <a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a> |
| <b>2</b>             | <a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>   |
| <b>3</b>             | <a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>     |

### Course Outcome

| <b>CO No.</b> | <b>On Completion of the Course, Students will be able to:</b>   |
|---------------|---|
| <b>CO1</b>    | Interpret cost standards to support accountability and performance evaluation. Apply cost discipline for effective managerial control.        |
| <b>CO2</b>    | Apply advanced costing techniques to complex production and service scenarios. Support informed operational and pricing decisions.            |
| <b>CO3</b>    | Analyse process-based cost systems to improve efficiency and cost optimization. Demonstrate analytical problem-solving abilities.             |
| <b>CO4</b>    | Prepare operational cost statements to support managerial planning and control decisions. Enhance accuracy and reliability in cost reporting. |
| <b>CO5</b>    | Evaluate cost variances to support corrective actions and continuous organizational improvement. Strengthen strategic cost management skills. |

### Mapping Course Outcome with Programme Outcomes

| CO/PO          | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO 1           | 3   | 3   | 3   | 3   | 2   | 3   | 2   | 3   |
| CO 2           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| CO 3           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 4           | 3   | 3   | 3   | 3   | 3   | 2   | 3   | 3   |
| CO 5           | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>Total</b>   | 15  | 15  | 15  | 15  | 14  | 13  | 14  | 15  |
| <b>Average</b> | 3   | 3   | 3   | 3   | 2.8 | 2.6 | 2.8 | 3   |

### Mapping Course Outcome with Programme Specific Outcomes

| CO/PSO         | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 |
|----------------|-------|-------|-------|-------|-------|
| CO 1           | 3     | 3     | 3     | 3     | 3     |
| CO 2           | 3     | 3     | 3     | 3     | 3     |
| CO 3           | 3     | 3     | 2     | 3     | 3     |
| CO 4           | 3     | 3     | 3     | 3     | 3     |
| CO 5           | 3     | 3     | 3     | 3     | 3     |
| <b>Total</b>   | 15    | 15    | 14    | 15    | 15    |
| <b>Average</b> | 3     | 3     | 2.8   | 3     | 3     |

**S - Strong (3) M - Medium (2) L - Low (1)**

## Management Accounting

|                                     |                              |                 |                 |                      |              |                    |                 |
|-------------------------------------|------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Management Accounting</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Core - XIV</b>            | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>4</b>     | <b>Course Code</b> | <b>25UMCR62</b> |
|                                     |                              | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                              | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                              | <b>6</b>        |                 |                      | <b>6</b>     |                    |                 |

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

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Introduction to Management Accounting:</b> 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.           |
| <b>II</b>   | <b>Ratio Analysis:</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.   |
| <b>III</b>  | <b>Funds Flow &amp; Cash Flow Analysis:</b> 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. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities |
| <b>IV</b>   | <b>Budget and Budgetary Control:</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits   |

|          |   |
|----------|---|
| <b>V</b> | <p><b>Marginal Costing:</b> 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.</p> <p>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.</p> |
|----------|---|

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 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.       |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.                                      |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a> |
| 2                    | <a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>   |
| 3                    | <a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>   |

### Course Outcomes

| CO No.     | On Completion of the Course, Students will be able to   |
|------------|---|
| <b>CO1</b> | Interpret financial and managerial information to support planning and control. Demonstrate decision-oriented financial reasoning.      |
| <b>CO2</b> | Analyze organizational performance using appropriate analytical tools. Support managerial decision-making and financial sustainability. |
| <b>CO3</b> | Evaluate fund and cash flow positions to assess liquidity and solvency. Demonstrate competence in financial health assessment.          |
| <b>CO4</b> | Assess budgetary systems for effective resource allocation and performance monitoring. Enhance planning and control efficiency.         |
| <b>CO5</b> | Formulate managerial decisions using cost–volume–profit analysis. Apply analytical thinking to real-world business decisions.           |

#### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

#### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Advanced Income Tax Law and Practice

|                                     |   |                 |                 |                      |              |                    |                 |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Advanced Income Tax Law And Practice</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>CORE - XV</b>                            | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>4</b>     | <b>Course Code</b> | <b>25UMCR63</b> |
|                                     |   | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |   | <b>6</b>        |                 |                      | <b>6</b>     |                    |                 |

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

| <b>UNIT</b> | <b>CONTENTS</b>  |
|-------------|--|
| <b>I</b>    | <b>Capital Gains</b><br>Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.  |
| <b>II</b>   | <b>Income From Other Sources &amp; Clubbing of Income</b><br>Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept  |
| <b>III</b>  | <b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b><br>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.  |
| <b>IV</b>   | <b>Computation of Total Income – Individual</b><br>Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime   |
| <b>V</b>    | <b>Income Tax Authorities</b><br>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). |

**Theory 20% & Problems 80%**

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 1                            | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2                            | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.               |
| 3                            | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.                                 |
| 4                            | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.               |
| 5                            | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.                     |

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai                      |
| 2  | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. 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. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

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

### **Course Outcomes**

| <b>CO No.</b> | <b>On Completion of the course, students will be able to</b>   |
|---------------|--|
| <b>CO1</b>    | Interpret taxation provisions to ensure lawful computation of income. Demonstrate regulatory awareness and ethical compliance.                               |
| <b>CO2</b>    | Apply taxation rules to compute income from various sources accurately. Support responsible tax planning practices.  |
| <b>CO3</b>    | Analyze loss adjustment and deduction provisions to optimize tax liability within legal boundaries. Demonstrate analytical and compliance-oriented thinking. |
| <b>CO4</b>    | Compute individual tax liability under applicable tax regimes. Apply statutory provisions to practical tax scenarios.  |
| <b>CO5</b>    | Execute statutory tax procedures including filing and assessment processes. Demonstrate procedural accuracy and professional responsibility.                 |

**Mapping course outcome with programme outcomes**

| <b>CO / PO</b> | <b>PO 1</b> | <b>PO 2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> | <b>PO 8</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO2</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>     | 3           | 3           | 3           | 3           | 2           | 3           | 3           | 3           |
| <b>CO5</b>     | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>   | 15          | 15          | 15          | 15          | 13          | 15          | 15          | 15          |
| <b>Average</b> | 3           | 3           | 3           | 3           | 2.6         | 3           | 3           | 3           |

**Mapping course outcome with programme specific outcomes**

| <b>CO / PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO2</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO3</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO4</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>CO5</b>      | 3           | 3           | 3           | 3           | 3           |
| <b>Total</b>    | 15          | 15          | 15          | 15          | 15          |
| <b>Average</b>  | 3           | 3           | 3           | 3           | 3           |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Forensic Audit

|                                     |                       |                 |                 |                      |              |                    |                 |
|-------------------------------------|-----------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Forensic Audit</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>ELECTIVE - VII</b> | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR61</b> |
|                                     |                       | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                       | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                       | <b>5</b>        |                 |                      |              |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To understand the fundamental concepts, scope, and significance of forensic audit in the context of corporate governance. |
| <b>LO2</b>                 | To analyze various types of corporate frauds and the role of forensic audit in their detection and prevention.            |
| <b>LO3</b>                 | To acquire knowledge of forensic audit tools, investigation techniques, and evidence collection methods.                  |
| <b>LO4</b>                 | To examine the legal, regulatory, and evidentiary framework governing forensic audit in India and abroad.                 |
| <b>LO5</b>                 | To develop an understanding of cyber forensics and its application in addressing technology-enabled corporate frauds.     |

| <b>UNIT</b> | <b>CONTENTS</b>   |
|-------------|---|
| <b>I</b>    | <b>INTRODUCTION TO FORENSIC AUDIT</b><br>Meaning and Concept of Forensic Audit – Evolution and Need of Forensic Audit – Difference between Traditional Audit and Forensic Audit – Objectives and Scope of Forensic Audit – Forensic Audit as a Tool of Good Governance – Role of Forensic Audit in Corporate Culture – Five E’s of Governance: Effectiveness, Efficiency, Ease, Empowerment and Equity – Significance of Forensic Audit in India – Emerging Trends in Forensic Auditing.        |
| <b>II</b>   | <b>FRAUD AND FORENSIC AUDIT</b><br>Concept and Meaning of Fraud – Types of Corporate Frauds – Causes and Consequences of Fraud – Fraud Triangle and Fraud Diamond Theory – Financial Statement Fraud – Asset Misappropriation – Corruption and White-Collar Crimes – Role of Forensic Audit in Detection and Prevention of Fraud – Modern Scenario of Forensic Audit in India – Ethical Issues in Forensic Auditing.  |
| <b>III</b>  | <b>AUDIT, INVESTIGATION AND ROLE OF COMPANY SECRETARY</b><br>Concept of Audit and Investigation – Difference between Audit and Investigation – Forensic Audit Process and Methodology – Tools and Techniques of Forensic Audit – Investigation Mechanism – Field Investigation and Evidence Collection – Methods of Investigation – Red Flags and Green Flags – Role of Company Secretary as a Forensic Auditor – Professional Responsibilities and Skills Required – Forensic Audit Reporting. |

|           |   |
|-----------|---|
| <b>IV</b> | <p><b>FORENSIC AUDIT – LAWS, REGULATIONS AND EVIDENCE</b><br/> Forensic Audit and Legal Framework in India – Provisions relating to Forensic Audit under Companies Act, 2013 – Role of Regulatory Bodies – National and International Regulations Governing Forensic Audit – Indian Evidence Act and Forensic Audit – Concepts of Evidence – Relevant and Admissible Evidence – Admission of Evidence – Burden of Proof – Methods of Proving Corporate Fraud Cases in Court of Law.</p> |
| <b>V</b>  | <p><b>CYBER FORENSICS AND PRACTICAL ASPECTS</b><br/> Introduction to Cyber Forensics – Cyber Crime and Corporate Frauds – Types of Cyber Crimes – Digital Forensics: Meaning and Scope – Cyber Laws in India and International Guidelines – Data Extraction and Preservation – Ethical Hacking – Digital Incident Response – Case Laws Related to Forensic Audit – Case Studies and Practical Issues in Forensic Audit – Emerging Challenges in Cyber Forensic Audits.</p>              |

| <b>Recommended Textbooks</b> |   |
|------------------------------|---|
| 1                            | Dalal, Chetan. (2015). Novel & Conventional Methods of Audit, Investigation and Fraud Detection. Wolters Kluwer India Pvt. Ltd. |
| 2                            | 2. Gupta, Sanjeev (2016). Corporate Frauds and their Regulation in India. Bharat Law House Pvt. Ltd                             |
| 3                            | 3. Kaul, Vivek (2013). Easy Money. Sage Publications, New Delhi.  |
| 4                            | 4. Manning, George A. (2010). Financial Investigation and Forensic Accounting. CRC Press: Taylor & Francis Group.               |
| 5                            | 5. Sharma, B. R. (2014). Bank Frauds. Universal Law Publishing, New Delhi   |

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Albrecht, W. Steve. (2009). Forensic Accounting & Fraud Examination. Cengage Learning (IndiaEdition).  |
| 2  | 2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. (2015). ForensicAccounting & Fraud Examination. Cengage Learning (India Edition).                                  |
| 3  | 3. Banerjee, Robin (2015). Who Cheats and How? Sage Publications, New Delhi  |
| 4  | 4. Bologna, Jack and Lindquist, Robert J. (1995). Fraud Auditing and Forensic Accounting. Wiley.<br>Bremser, Wayne G. (1995). Forensic Accounting and Financial Fraud.American ManagementAssociation |
| 5  | Forensic Accounting and Fraud Examination by Mary-Jo Kranacher, Richard Riley, Joseph T. Wells from Google Books   |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20(c)Forensic%20Accounting%20and%20Auditing.pdf">https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/MC%20404%20AF%20(c)Forensic%20Accounting%20and%20Auditing.pdf</a> |
| 2                    | <a href="https://www.icsi.edu/media/webmodules/FINAL_Forensic_Audit_BOOK.pdf">https://www.icsi.edu/media/webmodules/FINAL_Forensic_Audit_BOOK.pdf</a>   |
| 3                    | <a href="https://live.icaai.org/bos/vcc-2nd-batch-recorded-lectures/pdf/Forensic%20Audit.pdf">https://live.icaai.org/bos/vcc-2nd-batch-recorded-lectures/pdf/Forensic%20Audit.pdf</a>   |

### Course Outcomes

| CO No.     | On Completion of the Course, Students will be able to  |
|------------|--|
| <b>CO1</b> | Explain the concepts, objectives, and importance of forensic audit in promoting good corporate governance.               |
| <b>CO2</b> | Identify and evaluate different forms of corporate fraud and assess the role of forensic audit in fraud risk management. |
| <b>CO3</b> | Apply forensic audit tools, investigation methods, and red flag indicators in practical audit situations.                |
| <b>CO4</b> | Interpret and apply relevant laws, regulations, and evidence principles related to forensic audit and investigations.    |
| <b>CO5</b> | Analyze cyber fraud cases using basic cyber forensic techniques and case law-based reasoning.                            |

### Mapping Course Outcomes with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping Course Outcomes with programme outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    |      |
| <b>CO2</b>     | 3    | 3    | 3    | 3    |      |
| <b>CO3</b>     | 3    | 3    | 3    | 3    |      |
| <b>CO4</b>     | 3    | 3    | 3    | 3    |      |
| <b>CO5</b>     | 3    | 3    | 3    | 3    |      |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Computer Applications in Business

|                                     |  |                 |                 |                      |              |                    |                 |
|-------------------------------------|--|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Computer Applications in Business</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>ELECTIVE - VII</b>                    | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECRL1</b> |
|                                     |  | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |  | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |  |                 |                 | <b>5</b>             | <b>5</b>     |                    |                 |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To understand the basic structure and components of a computer system, including hardware, software, and operating systems.  |
| <b>LO2</b>                 | To navigate the internet effectively, configure basic email accounts, and utilize search engines for business-related tasks. |
| <b>LO3</b>                 | To apply digital tools like Google Workspace for business collaboration and conduct surveys using Google Forms.              |
| <b>LO4</b>                 | To design marketing materials such as logos, flyers, and videos using Canva and InShot to promote a business.                |
| <b>LO5</b>                 | To create dynamic Microsoft PowerPoint presentations using templates, animations, multimedia, and design tools.              |

| <b>Unit</b> | <b>Contents</b>  |
|-------------|--|
| <b>I</b>    | <b>Basics of Computer:</b><br>Introduction to Computers – Generations of Computer – Components of computer (Input unit, Control processing unit, ALU, Control unit, Output Unit and Memory Unit) – Input and Output Devices - Hardware – Software – Operating System.                              |
| <b>II</b>   | <b>Basics of Internet:</b><br>Basic Business computer system – Configuring - Windows - Internet basics – Search Engines - setting up G-mail, outlook account - collaboration using Google workspace (Drive, Doc, Sheets).  |
| <b>III</b>  | <b>Digital Business Tools:</b><br>Creation of Google forms for online business survey – Business marketing using social media platform (Facebook, LinkedIn & Instagram)  |
| <b>IV</b>   | <b>Business Promotion tools</b><br>Introduction to Business Promotional tools - Create a Canva account - Design: Business Logo, Social Media Post (e.g., "Grand Sale"), Business Flyer etc - Using templates and customize colors, fonts, logos. - Inshot - Creation of product Introduction video |

|          |   |
|----------|---|
| <b>V</b> | <b>Microsoft PowerPoint:</b><br>Opening the new presentation – Creating a new presentation – Using Template – Slide pane – Task pane – Inserting image, Tables, Videos, links and Sound tracks – Slide design – Slide transition - Animation – Shortcut keys. |
|----------|---|

**Note: 100% Practical for External**

Internal: 40 Marks External: 60 Marks (Practical only)

**List of Practical:**

1. Create a business e-mail id to send business e-mail.
2. Create a Google drive and organize the folders in the drive.
3. Create a customer and sales database.
4. Generate reports based on business queries.
5. Build a basic e-commerce website homepage using Word press, display at least (2) two products with prices and descriptions.
6. Create a customer satisfaction survey using Google forms.
7. Design a Facebook business page for a retail outlet.
8. Use chat GPT to draft a sample business letter.
9. Create Google sheets and use ‘explore’ feature on a sample sale data sheet to automatically create charts, pivot table and trend analysis.
10. Create 8 – slides for business presentation introducing a new product.

| <b>Recommended Textbooks</b> |   |
|------------------------------|---|
| 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.     |

| <b>Reference Books</b>                               |  |
|--|--|
| 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.            |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>   |
| 2                    | <a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a> |
| 3                    | <a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>                       |

### **Course Outcomes**

| <b>CO No.</b> | <b>On Completion of the course, students will be able to</b>  |
|---------------|---|
| <b>CO1</b>    | Demonstrate functional proficiency in using computer systems for business operations. Apply digital literacy skills to support organizational efficiency.       |
| <b>CO2</b>    | Utilize internet-based tools for professional communication and online collaboration. Enhance digital engagement and information access for business tasks.     |
| <b>CO3</b>    | Create digital forms and shared documents to support data collection and collaborative decision-making. Apply technology-driven solutions to business problems. |
| <b>CO4</b>    | Develop digital promotional content to enhance business visibility and customer engagement. Demonstrate creativity and digital marketing competence.            |
| <b>CO5</b>    | Produce professional presentations using multimedia tools to communicate business ideas effectively. Strengthen presentation and digital communication skills.  |

### Mapping Course Outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping Course Outcome with programme Specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Securities Law & Regulation of Financial Markets

|                                     |   |                 |                 |                      |              |                    |                 |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Securities Law &amp; Regulation of Financial Markets</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>ELECTIVE - VIII</b>                                      | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECR62</b> |
|                                     |   | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |   | <b>5</b>        |                 |                      | <b>5</b>     |                    |                 |

| <b>Learning Objectives</b> |  |
|----------------------------|--|
| <b>LO1</b>                 | To acquire knowledge on the primary/new issue market, secondary market, SEBI guidelines for the new issue market, and investor protection on it. |
| <b>LO2</b>                 | To understand the functioning of stock exchanges and related procedures.   |
| <b>LO3</b>                 | To learn the mechanism of stock exchange trading.  |
| <b>LO4</b>                 | To gain knowledge about various financial instruments.   |
| <b>LO5</b>                 | To introduce the concept of credit rating and agencies.  |

| <b>Unit</b> | <b>Contents</b>   |
|-------------|---|
| <b>I</b>    | <b>Primary Market/ New Issue Market</b><br>Meaning- Functions of New Issue Market- Methods of floating new issues- Players involved in the new issue market (Merchant Bankers- Underwriters- Brokers- Registrar-Lead Managers & Banks) - SEBI Guidelines Relating to the Functioning of the New Issue Market, Disclosure & Investor Protection. |
| <b>II</b>   | <b>Secondary Market Stock Exchange</b><br>Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.   |
| <b>III</b>  | <b>Mechanism of Stock Market Trading</b><br>Mechanism of Stock Market Trading- Screen Based Trading and Internet Based Trading– Demat Trading And Role of Depositories-Market Derivatives, Advantages and its types – Futures, Hedge Fund, Forward options & Swaps. Market Indexes- SENSEX, NIFTY & CNXNIFTY (Basics)                           |
| <b>IV</b>   | <b>Financial Instruments in New Issue and Secondary Market</b><br>Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts-exchange traded notes–mutual funds.  |
| <b>V</b>    | <b>Credit Rating Agency</b><br>Meaning-Functions-Credit Rating in India–Credit Rating Agencies in India- CRISIL & CARE  |

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 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. |

| <b>Reference Books</b>                               |   |
|--|---|
| 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.  |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>   |
| 2                    | <a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>   |
| 3                    | <a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a> |

### Course Outcome

| CO No.     | On Completion of the Course, Students will be able to   |
|------------|---|
| <b>CO1</b> | On completion of the course, students will be able to explain the structure and functioning of the primary capital market. Apply regulatory norms and investor protection measures while analysing new issue processes. |
| <b>CO2</b> | Understand the role and operations of stock exchanges in the securities market. Analyse listing procedures and regulatory guidelines governing secondary market activities.   |
| <b>CO3</b> | Explain the trading mechanism followed in modern stock markets. Apply knowledge of electronic trading, depository systems, and market indices to securities transactions.   |
| <b>CO4</b> | Identify and differentiate various financial instruments available in capital markets. Analyse their features and suitability for investment and financing decisions.   |
| <b>CO5</b> | Understand the concept and significance of credit rating in financial markets. Evaluate the role of rating agencies in assessing risk and supporting investor decisions.  |

### Mapping course outcome with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping course outcome with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| <b>CO1</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO2</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO3</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO4</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>CO5</b>     | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Spreadsheet for Business

|                                     |                                 |                 |                 |                      |              |                    |                 |
|-------------------------------------|---------------------------------|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Spreadsheet for Business</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>ELECTIVE - VIII</b>          | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>3</b>     | <b>Course Code</b> | <b>25UECRL2</b> |
|                                     |                                 | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |                                 | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |                                 |                 |                 | <b>5</b>             | <b>5</b>     |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To introduce students to Excel as an important tool in business applications                        |
| <b>LO2</b>                 | To familiarize them with the features and functions of a spread sheet.                              |
| <b>LO3</b>                 | To understand the concepts of accounting, reporting and analysis using spread sheet.                |
| <b>LO4</b>                 | To Construct formulas, including the use of built-in functions, and relative and absolute reference |
| <b>LO5</b>                 | To develop various applications using MS-Excel.   |

| <b>UNIT</b> | <b>CONTENTS</b>   |
|-------------|---|
| <b>I</b>    | <b>Introduction to MS-excel</b><br>Introduction to MS-excel - features and application of Excel - workbook worksheet and spreadsheet – Exploring Excel interface: Ribbon, Tabs and Groups - cells - rows & columns – Excel shortcut keys.   |
| <b>II</b>   | <b>Introduction to MS-excel</b><br>Introduction to MS-excel - features and application of Excel - workbook worksheet and spreadsheet – Exploring Excel interface: Ribbon, Tabs and Groups - cells - rows & columns – Excel shortcut keys.   |
| <b>III</b>  | <b>Formulas and Functions</b><br>Basic formulas -Addition, subtraction, multiplication, division/average -sort & filter data - alphabetically & numerically – Common Functions SUM, AVERAGE, MIN, MAX, COUNT, COUNTA – Logic function: IF, AND, OR  |
| <b>IV</b>   | <b>Introduction to Charts</b><br>Introduction to Charts – Types and Uses of Chart - Insert charts - column chart, bar chart, line chart, pie chart - Charts tools and design customization - Conditional formatting - highlighting the cells - highlight greater than - lesser than - equal to. |
| <b>V</b>    | <b>Managing and Reviewing Workbook</b><br>Data Validation – Tracking changes and comments statistical functions – Correlation - Regression.   |

**Note: 100% Practical for External**

Internal: 40 Marks External: 60 Marks (Practical only)

**List of Practical:**

1. Prepare a dataset and use basic formulas like addition, subtraction, multiplication, and division/average.
2. Prepare a dataset and use sort and filter data alphabetically & numerically.
3. Prepare a dataset and insert basic charts like column, bar, line, pie charts.
4. Prepare a dataset and use basic conditional formatting tools like highlight cells, greater than, lesser than.
5. Create sales details in spreadsheet.
6. Create a mark sheet for 10 students and use custom formula.
7. Create a Students Report card stating the total marks and rank
8. Prepare a dataset and use functions like merge & centre, freeze panes, cell referencing (absolute & mixed).
9. Prepare a dataset and use correlation and regression functions.
10. Create a pivot Table to summarize the average marks obtained in each subject

| <b>Recommended Textbooks</b> |   |
|------------------------------|---|
| 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.   |

| <b>Reference Books</b>                               |   |
|--|---|
| 1  | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.        |
| 2  | Google Sheets Basics: Masato Takeda and others; TekuruInc, India.                                 |
| 3  | HarjitSuman, Excel Bible for Beginners, Kindle Edition, Chennai.                                  |
| 4  | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |   |

| Web Resources |   |
|---------------|---|
| 1             | <a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>   |
| 2             | <a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a> |
| 3             | <a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>   |

#### Course outcome

| CO No. | On Completion of the Course, Students will be able to:  |
|--------|---|
| CO1    | Demonstrate functional proficiency in spreadsheet tools to organize, process, and manage business data accurately. Enhance digital competency for routine organizational tasks.   |
| CO2    | Apply formulas and built-in functions to automate calculations and improve efficiency in data handling. Support analytical problem-solving in business contexts.                  |
| CO3    | Analyze datasets using charts and visual tools to interpret trends and patterns effectively. Enable data-driven decision-making and reporting.                                    |
| CO4    | Validate data integrity and manage collaborative work environments using structured review and control features. Ensure accuracy, transparency, and accountability in data usage. |
| CO5    | Utilize statistical tools to support forecasting, correlation, and evidence-based business decisions. Strengthen analytical thinking and quantitative reasoning skills.           |

#### Mapping course code with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

#### Mapping course code with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

S-Strong (3)

M-Medium (2)

L-Low (1)

## Training for Competitive Examination

|                                     |   |                 |                 |                      |              |                    |                 |
|-------------------------------------|---|-----------------|-----------------|----------------------|--------------|--------------------|-----------------|
| <b>Title of the Course</b>          | <b>Training for Competitive Examination</b> |                 |                 |                      |              |                    |                 |
| <b>Course Type</b>                  | <b>Competitive Examination</b>              | <b>Year</b>     | <b>III</b>      | <b>Credits</b>       | <b>1</b>     | <b>Course Code</b> | <b>25UTCR61</b> |
|                                     |   | <b>Semester</b> | <b>VI</b>       |                      |              |                    |                 |
| <b>Instructional Hours Per week</b> |   | <b>Lecture</b>  | <b>Tutorial</b> | <b>Lab Practices</b> | <b>Total</b> |                    |                 |
|                                     |   | <b>2</b>        |                 |                      | <b>2</b>     |                    |                 |

| <b>Learning Objectives</b> |   |
|----------------------------|---|
| <b>LO1</b>                 | To make the students learn about the analytical skill                                       |
| <b>LO2</b>                 | To impart proficiency in logical skills related to numbers, data and English comprehension. |
| <b>LO3</b>                 | To create awareness about Indian Economy and related facts                                  |
| <b>LO4</b>                 | To make the students aware about the Administration, Culture, Geography of India and State  |
| <b>LO5</b>                 | To know about the current affairs, history and important events and dates.                  |

| <b>UNIT</b> | <b>CONTENTS</b>  |
|-------------|--|
| <b>I</b>    | <b>Mathematical Ability</b> - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio  |
| <b>II</b>   | <b>Logical Reasoning:</b> Number Series-Visual Reasoning-Puzzles- Dice- Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning-Comprehension of English passages.   |
| <b>III</b>  | <b>Language ability:</b> English language basics- Parts of Speech-Matching the phrases-Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophobes-Tenses-Voces-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.  |
| <b>IV</b>   | <b>Indian economy</b><br>Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty. |

|          |   |
|----------|---|
| <b>V</b> | <p><b>Current affairs</b><br/>           Current events of National &amp; International Importance-History of India &amp; Indian National Movement- Indian &amp; World Geography – Physical, Social, Economic Geography of India &amp; the World- Indian Polity &amp; Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.-Indian Economy key factors- Current affairs related to Tamilnadu.</p> |
|----------|---|

| <b>Reference Books</b>                               |  |
|--|--|
| 1  | Quantitative aptitude by R.S. Agarwal                        |
| 2  | Logical Reasoning by R.S. Agarwal                            |
| 3  | Verbal and non-verbal reasoning by R.S. Agarwal              |
| 4  | General studies– Periodicals like Competition Success Review |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |  |

| <b>Recommended Textbooks</b> |  |
|------------------------------|--|
| 1                            | Class XI and XII NCERT Geography       |
| 2                            | History – Old NCERT’S Class XI and XII |

| <b>Web Resources</b> |   |
|----------------------|---|
| 1                    | <a href="https://questionpaper.org/reasoning/">https://questionpaper.org/reasoning/</a>   |
| 2                    | <a href="http://www.simplynotes.in/analytical-logical-reasoning/">http://www.simplynotes.in/analytical-logical-reasoning/</a>                   |
| 3                    | <a href="https://unacademy.com/">https://unacademy.com/</a>   |
| 4                    | <a href="https://shikshanjagat.net/logical-reasoning-study-material/">https://shikshanjagat.net/logical-reasoning-study-material/</a>           |
| 5                    | <a href="https://www.clearias.com/">https://www.clearias.com/</a>   |
| 6                    | <a href="https://www.civilserviceindia.com/subject/General-Studies/notes/">https://www.civilserviceindia.com/subject/General-Studies/notes/</a> |

### Course Outcomes

| CO No.     | On Completion of the course, students will be able to   |
|------------|---|
| <b>CO1</b> | Understanding frame work of the competitive examinations and apply the same                             |
| <b>CO2</b> | Learn about the mathematical, logical and language abilities to succeed in the competitive examinations |
| <b>CO3</b> | Exploring the Geography and social and political conditions at international and national level         |
| <b>CO4</b> | Gaining insight about the Indian Economy and the related issues   |
| <b>CO5</b> | Apply the knowledge of current affairs related to world and India                                       |

### Mapping course code with programme outcomes

| CO / PO        | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 |
|----------------|------|------|------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 2    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 13   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 2.6  | 3    | 3    | 3    |

### Mapping course code with programme specific outcomes

| CO / PSO       | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------------|------|------|------|------|------|
| CO1            | 3    | 3    | 3    | 3    | 3    |
| CO2            | 3    | 3    | 3    | 3    | 3    |
| CO3            | 3    | 3    | 3    | 3    | 3    |
| CO4            | 3    | 3    | 3    | 3    | 3    |
| CO5            | 3    | 3    | 3    | 3    | 3    |
| <b>Total</b>   | 15   | 15   | 15   | 15   | 15   |
| <b>Average</b> | 3    | 3    | 3    | 3    | 3    |

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Blue Print – End Semester Examinations Semester – I to VI

**Class: U.G.**

**Time: 3 Hours**

**Max. Marks: 75**

### Section A

**(10 x 1 = 10)**

**Answer all questions.**

**Choose the correct answer. (With four options)**

|               | Unit I | Unit II | Unit III | Unit IV | Unit V |
|---------------|--------|---------|----------|---------|--------|
| Question Nos. | 1 & 2  | 3 & 4   | 5 & 6    | 7 & 8   | 9 & 10 |

### Section B

**(5 x 5 = 25)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 250 words**

|               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Question Nos. | 11 (a)<br>&<br>11 (b) | 12 (a)<br>&<br>12 (b) | 13 (a)<br>&<br>13 (b) | 14 (a)<br>&<br>14 (b) | 15 (a)<br>&<br>15 (b) |

### Section C

**(5 x 8 = 40)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 500 words**

|               | Unit I                | Unit II               | Unit III              | Unit IV               | Unit V                |
|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Question Nos. | 16 (a)<br>&<br>16 (b) | 17 (a)<br>&<br>17 (b) | 18 (a)<br>&<br>18 (b) | 19 (a)<br>&<br>19 (b) | 20 (a)<br>&<br>20 (b) |