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.

MINUTES OF THE BOARD OF STUDIES

DEPARTMENT OF COMMERCE

1. B.Com.,
2. B.Com., Banking and E-Commerce
3. B.Com., Banking and Finance
4. B.Com., Corporate Secretaryship

Semester – I to VI

(for the students those who joined from the academic year 2024-2025)

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.,

Semester – I to VI

Syllabus

(For the Students those who joined from the academic year 2024 - 2025)

Department Profile

Name of the programme	**:**	B.Com,
Programme code	**:**	05004
Year of establishment	**:**	1975
College Mail Id	**:**	kamarajcoll@gmail.com
College website	**:**	https://kamarajcollege.ac.in

Vision:

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

Mission:

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

Programming objective:

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

Learning out comes –based curriculum frame work (locf)	
Programme Eligibility:	**B. Com.,** To be eligible for admission to a B.Com program in Tamil Nadu, the Student Must have passed the higher secondary (10+2) examination in the Commerce stream. The Student may also be eligible if he/she has a Diploma in Commercial Practice or a Diploma in Modern Office Practice. The Student must have passed the higher secondary examination in Commerce stream with at least minimum passing marks in the academic stream and / or vocational stream. Commerce and Accountancy are mandatory subjects at the higher secondary level.
Programme Code:	05004
Duration:	**UG – 3 years**
Programme Out comes:	
PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO4	**Problem solving:** Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. and addressing opposing viewpoints

PO5	**Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to 2recognize 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.
PO6	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO7	**Scientific reasoning**: Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
Programme Specific Outcomes:	
PSO1	**Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.
PSO 2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	**Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Methods of Evaluation		Marks	
Internal Evaluation	Continuous Internal Assessment Test	15	25
	Assignments with PPT	5	
	Class Participation /Group Discussion	5	
External Evaluation	End Semester Examination		75
	Total		100
Educational & Industrial Visits must be arranged and the Report must be submitted to the HOD within 7 Days.			

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
Total		**141**

****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 2024 – 25 onwards)

First year –Semester- I

UG B.Com

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL11	Tamil Ilakkiya Varalaru I	3	6	3	25	75	100
Part II	24ULEN11	General English I	3	6	3	25	75	100
Part III Core I	24UMCO11	Basics of Financial Accounting	5	5	3	25	75	100
Part III Core II	24UMCO12	Principles of Management	5	5	3	25	75	100
Part III EC I	24UECO11 24UECO12 24UECO13	Any one 1. Business Communication 2. Indian Economic Development 3. Business Economics	3	4	3	25	75	100
Part IV SEC I	24USCOL1 24USCO11	Any one 1. MS Word 2. Digital Banking	2	2	3	40	60	100
Part IV FC	24UFCO11	Fundamentals of Business Studies	2	2	3	25	75	100
		Total	**23**	**30**				

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

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

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

First Year – Semester- II

UG B.Com

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL21	Tamil Ilakkiya Varalaru II	3	6	3	25	75	100
Part II	24ULEN21	General English II	3	6	3	25	75	100
Part III Core - III	24UMCO21	Advanced Financial Accounting	5	5	3	25	75	100
Core - IV	24UMCO22	Business Law	5	5	3	25	75	100
Part III EC - II	24UECO21 24UECO22 24UECO23	Any One 1. Insurance and Risk Management 2. Business Environment 3. International Trade	3	4	3	25	75	100
Part IV SEC – II SEC – III	24USCO21 24USCO22 24USCO23	Any Two 1. Internet and its Applications 2. Stock Market Operations 3. New venture Planning and Development	2 2	2 2	3 3	25 25	75 75	100 100
		Total	**23**	**30**				

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

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

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

Second Year – Semester- III

UG B.Com

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL31	Tamizhaga varalarum panpaadum	3	6	3	25	75	100
Part II	24ULEN31	General English III	3	6	3	25	75	100
Part III Core - V	24UMCO31	Corporate Accounting	5	5	3	25	75	100
Core - VI	24UMCO32	Company Law	4	4	3	25	75	100
EC - III	24UECO31 24UECO32 24UECO33	Any One 1. Business Legislation 2. Business Mathematics & Statistics 3. E-Commerce	3	3	3	25	75	100
Part IV SEC – IV	24USCOL2	Any Two 1. Application of Tally in Accounting	2	2	3	40	60	100
SEC – V	24USCO31 24USCO32	2. Clearing and Forwarding in Import and Export 3. Fundamentals of Fin Tech	2	2	3	25	75	100
Part IV	24UYOG31	Yoga, Culture and Heritage	2	2	1.5	25	75	100
		Total	**24**	**30**				

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

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

Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

Second Year – Semester- IV

UG B.Com

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL41	Tamizhum ariviyalum	3	6	3	25	75	100
Part II	24ULEN41	General English IV	3	6	3	25	75	100
Part III Core - VII	24UMCO41	***,*Advanced Corporate Accounting	5	5	3	25	75	100
Core - VIII	24UMCO42	**Principles of Marketing	4	4	3	25	75	100
Part III EC - IV	24UECO41 24UECO42 24UECO43	***Any One 1. Consumerism & Consumer Protection 2. Operations Research 3. Financial Services	3	3	3	25	75	100
Part IV SEC – VI SEC – VII	 24USCO41 24USCO42 24USCOL3	Any Two 1.**Goods and Service Tax 2.Campus to Corporate Transitions 3. #Filing of GST Returns	 2 2	 2 2	 3 3 3	 25 25 40	 75 75 60	100 100 100
Part IV	24UEVS41	E.V.S	2	2	3	25	75	100
Part V	24UEA41	NCC/NSS/YRC/SPORTS	1	-	-	-	-	100
		Total	**25**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**
EC –Elective Course **ESE- End Semester Examination**

Need: * Accounts Sheet Needed.

** Only theory paper.

*** 80% Problem 20% Theory.

Viva voce

Course Structure for Arts Stream
Third Year – Semester – V
UG B.Com
(With effect from the academic year 2024 – 2025 onwards)

Semester V	Course Code	Title of the Course	Credit	Hours / Week	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part - III Core - IX	24UMCO51	Cost Accounting	4	5	3	25	75	100
Part - III Core - X	24UMCO52	Financial Management	4	5	3	25	75	100
Part - III Core - XI	24UMCO53	Income Tax Law and Practice	4	5	3	25	75	100
Part - III Core - XII	24UMCOP1	Project with Viva-Voce	4	5	3	50	50	100
Part III Elective - V Any One	24UECO51 24UECO52	Discipline Specific Elective 1 1. Banking Law and Practice 2. Research Methodology	3	4	3	25	75	100
Elective - VI Any One	24UECO53 24UECOL1	Discipline Specific Elective 2 1. Human Resource Management 2. Computer Applications in Business	3	4	3	40	60	100
Part IV Training	24UINT51	*Internship	2	-	3	50	50	100
Part V	24UPDT51	Personality Development	2	2	3	25	75	100
		TOTAL	**25**	**30**				

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

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

***Internship – course duration - 7 to14 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
(With effect from the academic year 2024 – 2025 onwards)

Semester VI	Course Code	Title of the Course	Credit	Hours / Week	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part - III Core - XIII	24UMCO61	Advanced Cost Accounting	4	6	3	25	75	100
Part - III Core - XIV	24UMCO62	Management Accounting	4	6	3	25	75	100
Part - III Core - XV	24UMCO63	Advanced Income Tax Law and Practice	4	6	3	25	75	100
Part - III Elective - VII Any One	24UECO61 24UECO62	Discipline Specific Elective -3 1.Entrepreneurial Development 2.Office Management and Secretarial Practice	3	5	3	25	75	100
Elective- VIII Any One	24UECO63 24UECOL2	Discipline Specific Elective- 4 1. Logistics and Supply Chain Management 2. Spreadsheet for Business	3	5	3	40	60	100
Part IV	24UTCO61	Training for Competitive Examination	2	2	3	25	75	100
Part V	24UEA61	Extension Activity	1	-	3	25	75	100
TOTAL			**21**	**30**				

SEC-Skill Enhancement Course **CIA- Continuous Internal Assessment**
EC –Elective Course **ESE- End Semester Examination**

Semester – I

Financial Accounting I

Title of the Course	Financial Accounting I				
Course Type	CORE I				
Course Code	24UMCO11				
Year	I	Semester	I	Credits	5
Instructional Hours Per week	Lecture	Tutorial	Lab Practices	Total	
	5	--	--	5	

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

Unit	Contents
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - (simple problems)
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. (simple problems)
III	**Depreciation** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation(simple problems)
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. (Simple problems).
V	**Bills of Exchange and Insurance Claims** 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).

Theory 40%; Problems: 60%

Recommended Texts	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books	
1	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
Note: Latest Edition of Textbooks May be Used	

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

Course Outcomes

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Principles of Management

Title of the Course	Principles of Management				
Course Type	CORE II				
Course Code	24UMCO12				
Year	I	Semester	I	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

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

Unit	Contents
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Recommended Texts	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

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

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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	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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Communication

Title of the Course	**Business Communication**				
Course Type	**Elective - I**				
Course Code	**24UECO11**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

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

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

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

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
Note: Latest Edition of Textbooks May be Used	

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

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	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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Indian Economic Development

Title of the Course	Indian Economic Development				
Course Type	Elective - I				
Course Code	24UECO12				
Year	I	Semester	I	Credits	3
Instructional Hours Per week	Lecture	Tutorial	Lab Practices	Total	
	4	--	--	4	

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

Unit	Contents
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply

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	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
Note: Latest Edition of Textbooks May be Used	

Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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	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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Economics

Title of the Course	**Business Economics**				
Course Type	**Elective- I**				
Course Code	**24UECO13**				
Year	**I**	**Semester**	**I**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

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

Unit	**Contents**
I	**Introduction to Economics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,
II	**Demand & Supply Functions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi -Marginal Utility – Coordinal 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.

IV	**Theory of Production** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium
V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve

Recommended Texts	
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.

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

Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
Note: Latest Edition of Textbooks May be Used	

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	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
Total	15	15	15	15	14	13	14	15
Average	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/POS	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

MS Office

Title of the Course	MS Office				
Course Type	Skill Enhancement Course -I				
Course Code	24USCOL1				
Year	I	Semester	I	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		--	--	2	2

Learning Objectives	
LO1	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
LO2	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3	To engage the students themselves with advanced, MS excel and report results from multiple work sheets
LO4	To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition

Unit	Contents
I	**Introduction to office package** Introduction to office package - Prime introductory office applications - Intro to MS Word, Excel, Power point.
II	**Introduction to MS-Word** 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
III	**Basic editing and formatting** Typing, Selecting, Copying and pasting Text – Undo and Redo Action - Content formatting - font, name, size, bold, italics, underline - paragraph formatting - left, center, right, justify alignment – Using Bullets and Numbering – Inserting Special characteristics and symbols
IV	**Table and Charts** Table creations - rows & columns-add & remove - Adding content inside document – Insert Chart and Graphs - insert picture, text from ofter file, clipart.
V	**Creating Bio-Data** 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.

Recommended Texts	
1	A First Course in computers Based on Windows 8 and MS Office2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. NewDelhi.
2	Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3	Excel2019–All-in-one by Lokesh Lalwani, Edition 2019,BPB Publications;1st edition(1Jauary2019);BPB Publication
4	Jordan Goldmeter 2014Advanced Excel Essentials Friends of a PressUSA

Reference Books	
1	Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2	ChrisUrban2016AdvancedExcelforProductivityUSA
3	Lokesh Lalwani 2019 Excel 2019 (All in One); BPB Publication USA
4	Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi
Note: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/
2	https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html
3	https://www.educba.com/text-function-in-excel/

Course Outcomes

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Digital Banking

Title of the Course	**Digital Banking**				
Course Type	**Skill Enhancement Course I**				
Course Code	**24USCO11**				
Year	**I**	**Semester**	**I**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	2

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

Unit	**Contents**
I	**Digital Banking Products** 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.
II	**Payment System** Overview of Domestic and Global Payment systems - RuPay and RuPay Secure –Immediate Payment Service (IMPS)–National Unified USSD Plat form (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.
III	**Mobile and Internet Banking** 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

IV	**Point of Sale Terminals** 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.
V	**Automated Teller Machine and Cash Deposit Systems** 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.

Recommended Texts	
1	IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi
2	Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3	Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4	UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.
5	IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi

Reference Books	
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	Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
Note: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
2	http://www.himpub.com/documents/Chapter1859.pdf.

Course Outcomes

CO No.	On Completion of the course, students will be able to
CO1	Explain the need for digital banking products and the usage Of cards.
CO2	Classify the usage of various payment systems.
CO3	Discuss the profitability, risk management and frauds of Mobile and internet banking.
CO4	Analyse the approval processes of POS terminals.
CO5	Explain the need for digital banking products and the usage Of cards.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Fundamentals of Business Studies

Title of the Course	**Fundamentals of Business Studies**				
Course Type	**Foundation Course**				
Course Code	**24UFCO11**				
Year	**I**	**Semester**	**I**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	2

Learning Objectives	
LO1	To act as a buffer for the new entrants
LO2	To provide adequate time for the transition to hard core of degree courses
LO3	To prepare themselves before the onset of courses for first year degree programme.
LO4	To Identify the purpose, scope, and principles of auditing and entrepreneurial development, with a focus on women entrepreneurs
LO5	To Explain the fundamentals of income tax, including exemptions, tax terms, slab rates, and filing procedures

Unit	**Contents**
I	**Commerce-Introduction** Definition of Commerce -Importance of Commerce -Meaning of barter system --business- industry-trade-hindrances of trade-branches of Commerce.
II	**Accounting-Introduction** Book-Keeping-Meaning -Definition –Objectives-Accounting- Meaning – Definition-Objectives- Importance-Functions-Advantages- Limitations-Methods of Accounting-Single Entry Double Entry-- Meaning of Debit and Credit-Types of Accounts and its rules- Personal Accounts- Real Accounts-Nominal Accounts.
III	**Marketing and Advertising** 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.
IV	**Auditing & Entrepreneurial Development** Introduction of Auditing -Origin and Evolution –Definition - Features of Auditing -Objectives of Auditing Advantages of Audit - Limitations of Auditing -Distinction between Auditing & Investigation – Entrepreneurs-meaning - Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur- Concept of Women Entrepreneurs

V	**Income Tax Law and Practice** Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation- Income Tax Authority and Administration- Slab Rate –Filing of Returns- Residential Status.

Recommended Texts	
1	L.M. Prasad, Principles of Manaement, 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.

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

Web sources	
1	https://www.investopedia.com/business-basics-5183890
2	https://hbr.org/
3	https://www.entrepreneur.com/topic/business-basics
4	https://www.sba.gov/learning-center
5	https://www.mindtools.com/business-skills

Course Outcomes

CO No.	On Completion of the course, students will be able to
CO1	To analyze the structure and importance of commerce and its branches in a business context
CO2	To apply the rules and methods of bookkeeping and accounting in practical scenarios using the double-entry system.
CO3	To Evaluate different marketing functions and advertising strategies suitable for varied business environments
CO4	To Interpret audit procedures and entrepreneurial traits necessary for successful business startups, including women's entrepreneurship.
CO5	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
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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Semester - II

Financial Accounting II

Title of the Course	Financial Accounting II				
Course Type	CORE - III				
Course Code	24UMCO21				
Year	I	Semester	II	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Unit	Contents
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit
II	**Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One Partner insolvent – All Partners insolvent – Application of Garner V's Murray Theory – Accounting Treatment - Piecemeal Distribution – Maximum Loss Method.

V	**Accounting Standards for financial reporting**(Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards-Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS

Theory 40%; Problems: 60%

Recommended Texts	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Law

Title of the Course	Business Law				
Course Type	CORE - IV				
Course Code	24UMCO22				
Year	I	Semester	II	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

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

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

Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Insurance and Risk Management

Title of the Course	Insurance and Risk Management				
Course Type	ELECTIVE II				
Course Code	24UECO22				
Year	I	Semester	II	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic concepts of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To examine the Insurance Regulatory and Development Authority1999(IRDA)
LO5	To know the risk management process

Unit	Contents
I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies – With and Without Profit Policies–Types of Life Insurance Policies–Pension and Annuities –Reinsurance–Double Insurance
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance–Types-Fire Insurance–Marine Insurance–Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

IV	**Risk Management** Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.
V	**IRDA Act1999** 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.

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

Reference Books	
1	John C. Hull, Risk Management and Financial Institutions (Wiley Finance) Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunil kumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini Prava Tripathy, 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	

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

CO No	On Completion of the course, students will be able to
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk

Course Outcome

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Environment

Title of the Course	Business Environment				
Course Type	ELECTIVE II				
Course Code	24UECO21				
Year	I	Semester	II	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

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

Unit	Contents
I	**An Introduction** The Concept of Business Environment-Its Nature and Significance–Elements of Environment-Brief Overview of Political–Cultural–Legal–Economic and Social Environments and their Impact on Business and Strategic Decisions.
II	**Political Environment** Political Environment–Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage -Social Groups –Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business-Social Responsibilities of Business.
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP-Growth Rate of Population – Urbanization – Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

Reference Books	
1	Veenakeshavpailwar,BusinessEnvironment,PHILearningPvtLtd,NewDelhi
2	Shaikh saleem, Business Environment, Pearson, New Delhi
3	S. Sankaran ,Business Environment, Margham Publications, Chennai
4	NamithaGopal,BusinessEnvironment,VijayNicoleImprintsLtd.,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	

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	A swathappa. K,Essentials of Business Environment, Himalaya Publishing House, Mumbai
5	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Remember the nexus between environment and business.
CO2	ApplytheknowledgeofPoliticalEnvironmentinwhichthebusinessesoperate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	CreateaconduciveTechnologicalEnvironmentforbusinesstooperateglobally.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

International Trade

Title of the Course	International Trade				
Course Type	ELECTIVE II				
Course Code	24UECO23				
Year	I	Semester	II	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	ToenablestudentsinfamiliarizingwiththebasicsofInternationalTrade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organization

Unit	Contents
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage–Ricardo's Comparative cost theory Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory–Leontiff's Paradox International trade and economic growth theory - Immiserating growth theory.
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.
IV	International Economic Institutions - International Monetary System – Bretton Woods Conference – IMF -Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.
V	World Trade Organization (WTO)–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	RobertJ. Carbaugh, International Economics-Thoms on Information Publishing Group - Wads worth Publishing Company-California.
4	H.G. Mannur, International Economics–Vikas Publishing House (P)Ltd–New Delhi-14.
5	Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books	
1	Dr.T .Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani,V.A.InternationalFinancialManagement,HimalayaPublications, Mumbai
3	PunamAgarwalandJatinderKaur,InternationalBusiness,KalyaniPublications, New Delhi
4	SSankaran, International Trade, Margham Publication, Chennai
5	CBGupta, International Business, SChand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Internet and Its Applications

Title of the Course	Internet and Its Applications				
Course Type	Skill Enhancement Course II				
Course Code	24USCO21				
Year	I	Semester	II	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		2	--	--	2

Learning Objectives	
LO1	This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of accounting.
LO2	The internet can be used as a learning resource to improve student learning outcomes.
LO3	Multimedia elements can be used to assess learning by providing interactive quizzes and assessments
LO4	Students should be able to identify the potential risks of using the internet, such as privacy issues and online predators
LO5	Students should learn about the importance of respecting copyright and intellectual property when using the internet.

Unit	Contents
I	**Internet Concepts** Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.
II	**E-mail Concept** 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
III	**Internet Services** Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.
IV	**Web Concepts and Browsers** World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP –Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.
V	**Search Engines** 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.

Recommended Texts	
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 Wirelessapplication protocol, McMillan India Ltd., 2002
4	Margaret Levine Young-The Complete Reference-Internet", TMG Pub., New Delhi, 2002.

Reference Books	
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,
NOTE: Latest Edition of Textbooks May be Used	

Web Sources	
1	https://www.rccmindore.com/wp-content/uploads/2024/01/Internet-and-its-Application.pdf
2	https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/pg%0diploma/I%20Year%20-%20DKA14%20-%20Internet%20and%20its%20Applications.pdf
3	https://www.scribd.com/document/815137218/Study-Materials-Internet-Its-Applications-1-1
4	http://www.apcas.ac.in/download/downloads/0202221905392287.pdf
5	https://ncert.nic.in/textbook/pdf/leip105.pdf

Course Outcome	
CO No	**On Completion of the course, students will be able to**
CO1	Practical knowledge: Students gain practical knowledge of internet concepts
CO2	Email concepts: Students learn about email concepts, including addressing, basic commands, and sending and receiving files
CO3	Internet services: Students learn about internet services, such as online chatting, email mailing lists, and video conferencing
CO4	Web concepts and browsers: Students learn about web concepts and browsers
CO5	Search engines: Students gain knowledge about search engines

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Stock Market Operation

Title of the Course	Stock Market Operation				
Course Type	Skill Enhancement Course III				
Course Code	24USCO22				
Year	I	Semester	II	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		2	--	--	2

Learning Objectives	
LO1	To acquaint students with knowledge of Securities Market
LO2	To enable the students to understand the knowledge of Practice Trading on Stock Market
LO3	To impart the students to understand the legal frame work of securities Market
LO4	To enables the students to have depth knowledge in different segment of stock exchange
LO5	To understand the role of DEMAT Trading

Unit	Contents
I	**Introduction** Concept and types of Securities- Concept of return- Concept-types and measurement of risk- Development of Securities market in India
II	**Primary Market** 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- SMEIPOs and Listing of Securities.
III	**Secondary Market** 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.
IV	**Regulatory Framework** 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.
V	**DEMATerialization** 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	DamodaranAsath 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	https://www.rccmindore.com/wp-content/uploads/2024/01/Stock-Market-Operation.pdf
2	https://www.investopedia.com/terms/p/primarymarket.asp
3	https://groww.in/p/primary-market
4	https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Stock-Market- Operation.pdf
5	https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market

Course Outcome

CO No	On Completion of the course, students will be able to:
CO1	Explain the basic concept of Securities Market
CO2	Practice Trading on Stock Market
CO3	Analyze the legal Frame work of Securities Market
CO4	Explain different segment of Stock Exchange
CO5	Perform DEMAT Trading

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

New Venture Planning and Development

Title of the Course	New Venture Planning and Development				
Course Type	Skilled Enhancement Course II				
Course Code	24USCO23				
Year	I	Semester	II	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		2	--	--	2

Learning Objectives	
LO1	To acquaint students with knowledge of Setting up a new business
LO2	To enable the students to understand the legal challenges in setting up Business
LO3	To impart the students to search for entrepreneurial capital
LO4	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5	To understand the role Business Plan Preparation for New Ventures

Unit	Contents
I	**Starting New Ventures** 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.
II	**Legal Challenges in Setting up Business Intellectual Property Protection** 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.
III	**Search for Entrepreneurial Capital:** 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.
IV	**Marketing Aspects of New Ventures Developing a Marketing Plan:** Customer Analysis - Geographical Analysis - Economical Analysis - Linguistic Analysis - Sales Analysis and Competition Analysis - Market Research Sales Forecasting – Evaluation - Pricing Decision.

V	**Business Plan Preparation for New Ventures**: 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

Recommended Texts	
1	Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Ceng age 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

Reference Books	
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: AGuide to Startup, Routledge USA
4	Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USANote: Latest edition of the books may be used
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Generate a business idea using different techniques and describe sources of innovative ideas
CO2	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4	Develop a marketing plan for a business idea;
CO5	Prepare and present a well-conceived Business Plan

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Semester - III

Corporate Accounting

Title of the Course	**Corporate Accounting**				
Course Type	**CORE - V**				
Course Code	**24UMCO31**				
Year	**II**	**Semester**	**III**	**Credits**	**5**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		5	--	--	**5**

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

Unit	**Contents**
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rightsand Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.-(Simple Problem only).
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares– Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. **Debentures:** Issue and Redemption – Meaning – Methods – In-One lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. .- (Simple Problem only).
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. .-(Simple Problem only).
IV	**Valuation of Goodwill & Shares** 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	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards –Ind. AS – 1 Presentation of Financial Statement, Ind. AS – 2 Valuation of Inventories, Ind. AS – 7 Cash Flow Statement, Ind. AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind. AS – 16 – Property, Plant & Equipment (Theory Only).

THEORY 20% & PROBLEMS 80%

Recommended Texts	
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.

Reference Books	
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.
NOTE : Latest Edition of Textbooks May be Used	

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

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	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
Total	15	15	15	15	14	13	14	15
Average	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	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Company Law

Title of the Course	Company Law				
Course Type	CORE - VI				
Course Code	24UMCO32				
Year	II	Semester	III	Credits	4
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		4	--	--	4

Learning Objectives	
LO1	To know Company Law 1956 and Companies Act 2013.
LO2	To have an understanding on the formation of a company.
LO3	To understand the requisites of meeting and resolution.
LO4	To gain knowledge on the procedure to appoint and remove Directors.
LO5	To familiarize with the various modes of winding up.

Unit	Contents
I	**Introduction to Company law** Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.
II	**Formation of Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Recommended Texts	
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

Reference Books	
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
NOTE : Latest Edition of Textbooks May be Used	

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

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	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
Total	15	15	15	15	14	13	14	15
Average	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	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Legislation

Title of the Course	Business Legislation				
Course Type	Elective III				
Course Code	24UECO31				
Year	II	Semester	III	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		3	--	--	3

Learning Objectives	
LO1	To impart knowledge on the Factories Act, 1948
LO2	To provide insights on the Foreign Exchange Management Act, 1999
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
LO4	To enable the students to learn about the Competition Act 2002
LO5	To familiarize the students about the existence of Intellectual Property Rights

UNIT	Contents
I	**Factories Act 1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.
II	**Foreign Exchange Management Act, 1999** Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.
III	**Prevention of Money Laundering Act, 2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.
IV	**Competition Act, 2002** Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.

V	**Intellectual Property Rights** Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.

Recommended Texts	
1.	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2.	R.S.N. Pillai & Bagavathi, Legal aspects of business, S. Chand, New Delhi
3.	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4.	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books	
1.	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda
2.	Shawn Kopel, Guide to business law, Oxford University Press, England
3.	M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi
4.	C.L. Bansal. Business law, Taxman, New Delhi
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2.	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3.	https://stfrancislaw.com/blog/intellectual-property-rights/

Course Outcomes

CO No.	On Completion of this Course, Students will be able to
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyze the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intelligence Property Rights

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
Total	15	15	15	15	14	13	14	15
Average	3	3	3	3	2.8	2.6	2.8	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	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Business Mathematics and Statistics

Title of the Course	**Business Mathematics and Statistics**				
Course Type	**Elective III**				
Course Code	**24UECO32**				
Year	**II**	**Semester**	**III**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		3	--	--	3

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarize with the measures of central tendency
LO4	To conceptualize with correlation co-efficient
LO5	To gain knowledge on time series analysis

Unit	**Contents**
I	**Number System and Equations** Natural Number system – Whole Number- Natural Number-Rational Number-Irrational Number. Equations-Linear-Quadratic Equations-Simultaneous Linear Equations
II	**Interest and Annuity** Banker's Discount – Simple and Compound Interest. Annuity - Meaning - Types of Annuity Applications.
III	**Business Statistics Measures of Central Tendency** Measures of Central Tendency – Meaning- Mean-Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median.
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.
V	**Time Series Analysis and Index Numbers** Time Series Analysis: Secular Trend – Seasonal Variation – Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Cost of Living Index.

Recommended Texts	
1.	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashi bhawan publishing house, Chennai
2.	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3.	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4.	Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5.	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

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

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

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

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
Total	15	15	15	15	14	13	14	15
Average	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	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

E-Commerce

Title of the Course	E-Commerce				
Course Type	Elective III				
Course Code	24UECO33				
Year	II	Semester	III	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		3	--	--	3

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

Unit	Contents
I	**Introduction to E-Commerce** Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.
III	**E-Commerce Marketing Concepts** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.
IV	**Electronic Data Interchange & Security** Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

V	**Ethics in E-Commerce** Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E- Commerce Websites.

Recommended Texts	
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

Web Resources	
1.	https://www.investopedia.com/terms/e/ecommerce.asp
2.	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3.	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

Reference Books	
1.	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2.	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3.	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4.	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5.	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE : Latest Edition of Textbooks May be Used	

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 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
Total	15	15	15	15	14	13	14	15
Average	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	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Application of Tally in Accounting

Title of the Course	Application of Tally in Accounting				
Course Type	Skill Enhancement Course IV				
Course Code	24USCOL2				
Year	II	Semester	III	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		--	--	2	2

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

Unit	Contents
I	**Introduction to Tally Prime – Creating Company:** 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	**Ledger and Voucher Creation:** 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	**Creation of Cost:** 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	**Inventories:** 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	**E-Accounting:** 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

Note : 100% Practical for External

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

Practical examination should be conducted by both internal and external examiners

Recommended Texts	
1.	DeweyD.2018Computerized Accounting, Tata McGraw Hill, New Delhi
2.	RobertHurt2016Accounting Information System Mc Graw Hill, New Delhi
3.	Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi

Reference Books	
1.	Rizwan Ahamed P.2018, Tally ERP 9 Margham Publications, Chennai
2.	PalanivelS.2018 Tally accounting software, Margham Publications ,Chennai
3.	Michael Jardon,2018 Computer Accounting, Osborne Book sLtd, New Delhi
NOTE : Latest Edition of Textbooks May be Used	

Web Resources	
1.	https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/intro-to-tally/
2.	https://trainings.internshala.com/blog/what-is-tally/
3.	https://www.brainkart.com/article/Practical-application-of-accounting-software-----Tally_38876/

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 centres, 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
Total	15	11	14	15	14	12	11	11
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Clearing and Forwarding in Import and Export

Title of the Course	Clearing and Forwarding in Import and Export				
Course Type	Skill Enhancement Course V				
Course Code	24USCO31				
Year	II	Semester	III	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		2	--	--	2

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

Unit	Contents
I	**Introduction** 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	**Export Procedure Documentation** 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	**Import Procedure Documentation** Import Documentation – Import License under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import.
IV	**Freight forwarding and Transportation** Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements.
V	**Risk Management** 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.

Recommended Texts	
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.

Reference Books	
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.
NOTE : Latest Edition of Textbooks May be Used	

Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Explain the role of clearing agents in ports
CO2	Discuss the export procedure and documentation
CO3	Explain the import documentation procedure
CO4	Equip Freight forwarding services
CO5	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	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
Total	15	15	15	15	14	13	14	15
Average	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 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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Fundamentals of Fintech

Title of the Course	Fundamentals of Fintech				
Course Type	Skill Enhancement Course				
Course Code	24USCO32				
Year	II	Semester	III	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		2	--	--	2

Learning Objectives	
LO1	To educate the students to introduce Fin tech
LO2	To gain knowledge in Financial Technology and Digital payments
LO3	To acquire knowledge in Crypto currencies
LO4	To know the knowledge in Block chin Technology
LO5	To understand the effects of Fin tech on various sectors

Unit	Contents
I	**Introduction to Fin tech** Introduction – Meaning of Fin Tech - Definitions - The History And Evolution Of The Fin tech Industry – Fin Tech Ecosystem - Recent Developments – Fin Tech In India – Fin Tech Market Trends In India - Types Of Fin Tech or Transformation of Financial Services - Benefits Of Fin Tech - Drawbacks Of Fin Tech - Key Growth Drivers **-Challenges**
II	**Financial Technology and Digital Payments** Introduction -Artificial Intelligence (AI) in Fin Tech-Machine Learning in Fin Tech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) –- Financial Data Analytics - Data Science and Big Data in Fin Tech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;
III	**Crypto currencies** 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
IV	**Block chain Technology** Block chain Technology in Fin Tech – 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

V	**Effects of Fin-Tech on Various Sectors** Effects of Fin-tech on Payment Innovations – The Implications of Fin tech 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 – Fin Tech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

Recommended Texts	
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

Reference Books	
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 Taulli/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
NOTE : Latest Edition of Textbooks May be Used	

Course Outcomes

CO No.	On Completion of this Course, Students will be able to
CO1.	Identify the benefits of Fintech Industry
CO2.	Enable a better understanding of Financial Technology and Digital Payments
CO3.	Analyze the functioning of Crypto currency
CO4.	Explain the impact of Block Chain Technology
CO5.	Evaluate the effects of Fin tech on various sectors

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
Total	15	15	15	15	14	13	14	15
Average	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 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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Semester - IV

Advanced Corporate Accounting

Title of the Course	Advanced Corporate Accounting				
Course Type	CORE - VII				
Course Code	24UMCO41				
Year	II	Semester	IV	Credits	5
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		5	--	--	5

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

Unit	Contents
I	**Amalgamation and Reconstruction** 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). **Internal & External Reconstruction** Internal Reconstruction–Conversion of Stock–Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction(Theory Only)
II	**Accounting of Banking Companies** Final Statements of Banking Companies (As per New Provisions)-Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c -Balance Sheet as per Banking Regulation Act 1949.
III	**Insurance Company Accounts:** Meaning of Insurance–Principles–Types–Preparation of Final Accounts of Insurance Companies–Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.
IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company - Legal Requirements relatingtopreparationofaccounts-PreparationofConsolidatedBalance Sheet (Excluding Inter-company holdings)

V	**Liquidation of Companies** Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statements.

THEORY 20% & PROBLEMS 80%

Recommended Texts	
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 AccountsVol.II,SChand&Sons,New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books	
1	B.Raman, Corporate Accounting, Taxman, NewDelhi
2	M.C.Shukla, Advanced Accounting, S.Chand, NewDelhi
3	Prof.Mukesh Bramhbutt, Devi Ahilya publication,Madhya Pradesh
4	Anilkumar, Rajeshkumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

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 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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Principles of Marketing

Title of the Course	**Principles of Marketing**				
Course Type	**CORE - VIII**				
Course Code	**24UMCO42**				
Year	**II**	**Semester**	**IV**	**Credits**	**4**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		4	--	--	4

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

Unit	Contents
I	**Introduction to Marketing** Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts – Innovations in Modern Marketing - Role and Importance of Marketing - Classification of Markets - Niche Marketing.
II	**Market Segmentation** Meaning and definition – Benefits– Criteria for segmentation–Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, **Positioning & Repositioning** - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation.
III	**Product & Price** Marketing Mix-an overview of 4P's of Marketing Mix-Product – Introduction to Stages of New Product Development–Product Life Cycle - Pricing-Policies - Objectives–Factors Influencing Pricing– Kinds of Pricing.
IV	**Promotions and Distributions** Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

V	**Competitive Analysis and Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E– Marketing & M–Marketing–E-Tailing–CRM–Market Research– MIS and Marketing Regulation.

Recommended Texts	
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, Shashi bhawan Publishing House, Chennai.
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi

Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp

Reference Books	
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, Bloombury Publishing, India.
NOTE: Latest Edition of Textbooks May be Used	

Course Outcome

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Consumerism and Consumer Protection

Title of the Course	**Consumerism and Consumer Protection**				
Course Type	**ELECTIVE - IV**				
Course Code	**24UECO41**				
Year	**II**	**Semester**	**IV**	**Credits**	**3**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		3	--	--	**3**

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

Unit	**Contents**
I	**Consumerism** Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives - Concept of Consumerism – Need and Importance.
II	**Consumer Exploitation** Meaning and Causes of Consumer Exploitation - Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate after sales services- Challenges of Consumer Exploitation.
III	**Consumer Rights and Duties** Consumer Rights – John F Kennedy's Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redress, Right to Consumer Education -Duties of Consumers.
IV	**Consumerism– Recent Trends** Reasons for the Growth of Consumerism in India- Recent Trends in Consumerism - Problems Faced by Consumers in India.
V	**Consumer Protection (Amendment)Act2019** Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

Reference Books	
1	Hoyer, W.D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V.Rao,ConsumerProtectionAct,1986,AsiaLawHouse,Hyderabad
3	GB.Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	

Recommended Texts	
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

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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	To remember and recall aspects in consumerism.
CO2	To identify the reasons for consumer exploitation.
CO3	To discover the rights and duties of a consumer.
CO4	To create an environment which protects the consumers in India.
CO5	To critically appraise the Consumer Protection Act.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Operations Research

Title of the Course	Operations Research				
Course Type	ELECTIVE IV				
Course Code	24UECO42				
Year	II	Semester	IV	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		3	--	--	3

Learning Objectives	
LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Unit	Contents
I	**Introduction to Operations research and Linear Programming Problem** Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method
II	**Transportation and Assignment problem** Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem
III	**Game Theory and Simulation** Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)
V	**Network Analysis** Network models - CPM and PERT Determination of Critical Path Method (CPM) - PERT cost - Crashing a project- Scheduling of a project- Application of PERT and CPM.

THEORY -20% & PROBLEM - 80

Reference Books	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
NOTE: Latest Edition of Textbooks May be Used	

Recommended Texts	
1	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Web Resources	
1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimize economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyze and manage inventories to meet the changes in market demand.
CO5	Application of PERT and CPM

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Financial Services

Title of the Course	Financial Services				
Course Type	ELECTIVE IV				
Course Code	24UECO43				
Year	II	Semester	IV	Credits	3
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		3	--	--	3

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

Unit	Contents
I	**Introduction to Financial System** Structure of Financial System – Role of Financial System on Economic Development – Financial Markets and Financial Instruments–Capital Markets– Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges– Listing– Formalities– Financial Services Sector Problems and Reforms.
II	**Financial Services- An Overview** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.
III	**Venture Capital and Leasing** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital– Legal Aspects and Guide lines for Venture Capital, Leasing– Types of Leases – Evaluation of Leasing Option Vs. Borrowing.
IV	**Credit Rating** Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting–Types of Factoring Arrangements – Factoring in the Indian Context.
V	**Mutual Funds** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

Recommended Texts	
1	Gurusamy S. Financial Services, Tata Mc Graw Hill, Noida.
2	C.Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M. Y. Khan, Financial Services, Tata Mc GrawHill, Noida.
4	E. Dharmaraj, Financial Services, S. Chand, New Delhi.

Reference Books	
1	Mike Heffner, Business process management in Financial Services, F. W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House,Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Summarize the role and function of the financial system
CO2	Gain practical knowledge on key are as relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Goods and Services Tax

Title of the Course	**Goods and Services Tax**				
Course Type	**Skill Enhancement Course VI**				
Course Code	**24USCO41**				
Year	**II**	**Semester**	**IV**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	**2**

Learning Objectives	
LO1	To enable the students to understand the basic concept of indirect tax
LO2	To provide the students to know the structure of GST
LO3	To educate the students with registration process of GST
LO4	To educate the students for Input Tax Credit
LO5	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.

Unit	Contents
I	**Introduction to Goods and Services Tax** Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes
II	**Structure of GST** GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates
III	**GST Registration Process** Registration process in GST – Types – Compulsory Registration - Cancellation
IV	**Input Tax Credit** Input Tax Credit – Adjustment of Debit Notes and Credit Notes –Problems in Input Tax Credit
V	**Returns, Payments, Refund Process and Assessment** 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

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

Web Resources	
1	https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html
2	https://cleartax.in/s/gst-book-online-pdf

Supplementary Readings:	
1	Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2	Sanjeet Sharma and ShailejaAnand, 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

Course Outcome

CO No	On Completion of the course, students will be able to
CO1	Comprehend the fundamentals of indirect tax and need for GST
CO2	Understand the structure of GST and their schemes in practice
CO3	Disseminate various modes of registration of GST
CO4	Familiarize themselves with the adjustment of debit and credit notes
CO5	Understand and apply the e-filling 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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Campus to Corporate Transitions

Title of the Course	**Campus to Corporate Transitions**				
Course Type	**Skill Enhancement Course**				
Course Code	**24USCO42**				
Year	**II**	**Semester**	**IV**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		2	--	--	2

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

Unit	**Contents**
I	**Introduction** 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.
II	**Campus vs. Corporate** 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.
III	**Corporate Etiquettes Corporate Etiquettes** 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.
IV	**Introduction to Communication** 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
V	**Tips for Interview** Recitation of short stories-Interview Skills –Group Discussion-Social Conversation Skills–Presentation - One Act Plays

Course Outcome

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Filing of GST Returns - VIVA

Title of the Course	Filing of GST Returns				
Course Type	Skill Enhancement Course VII				
Course Code	24USCOL3				
Year	II	Semester	IV	Credits	2
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total
		--	--	2	2

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

Practical Paper

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 - Reconciliation Statement
18. GSTR9B – Filed by Electronic Commerce Operators

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.
Recent Amendments in Filing of GST Returns
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.

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

Supplementary Readings	
1	Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2	Sanjeet Sharma and ShailejaAnand, 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

Web Resources	
1	https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html
2	https://cleartax.in/s/gst-book-online-pdf

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Semester - V
Cost Accounting

Title of the Course	**Cost Accounting**						
Course Type	**Core - IX**						
Year	**III**	**Semester**	**V**	**Credits**	**4**	**Course Code**	**24UMCO51**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		5	-	-	**5**		

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

UNIT	**CONTENTS**
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre.
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing - Job Costing.
III	**Material Cost** 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.
IV	**Labour Cost** 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.
V	**Overheads Cost** 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%

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

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

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

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Interpret cost-related information to support ethical decision-making and financial accountability in organizational and societal contexts.
CO2	Develop analytical approaches for pricing and cost control that enhance operational efficiency and competitive sustainability.
CO3	Evaluate resource utilization practices to minimize wastage and promote responsible and sustainable economic activities.
CO4	Analyze workforce cost dynamics to improve productivity, equitable compensation, and organizational well-being.
CO5	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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Financial Management

Title of the Course	Financial Management						
Course Type	Core - X						
Year	III	Semester	V	Credits	4	Course Code	24UMCO52
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		5	-	-	5		

Learning Objectives	
LO1	To introduce the concept of Financial Management.
LO2	To learn the Capital Structure Theories.
LO3	To gain knowledge about techniques in Capital Budgeting.
LO4	To learn about Dividend Payment Models.
LO5	To understand the needs and calculation of Working Capital in an Organization.

UNIT	CONTENTS
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs Wealth Maximization – Concept of Time Value Money – Risk and Return – Components of Financial Management.
II	**Financial Decision** Capital Structure – Definition – Meaning - Theories- Factors determining Capital Structure – Various approaches of Capital structure. Cost of Capital – Meaning – Factors determining cost of capital – Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage.
III	**Investment Decision** Capital Budgeting - Meaning - Process – Cash Flow Estimation - Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.
IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.
V	**Working Capital Decision** Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.(Theory Only)

THEORY 40% & PROBLEMS 60%

Recommended Textbooks	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, 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.
NOTE: Latest Edition of Textbooks May be Used.	

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

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Interpret financial management principles to evaluate risk–return trade-offs and value creation in organizational decision-making. Demonstrate ethical and sustainable financial reasoning aligned with institutional and societal goals.
CO2	Analyse alternative financing and capital structure decisions to determine their impact on cost efficiency, financial leverage, and long-term firm value. Apply analytical thinking to support financially sound and compliant business strategies.
CO3	Evaluate long-term investment opportunities using quantitative appraisal techniques to support strategic capital allocation and organizational growth. Justify investment decisions based on economic viability, risk assessment, and value maximization.
CO4	Assess dividend-related decisions by balancing shareholder expectations and internal funding needs within legal and regulatory frameworks. Demonstrate responsible financial judgment that supports corporate stability and investor confidence.
CO5	Optimize short-term financial planning and liquidity management to ensure operational continuity and efficient utilization of organizational resources. Contribute to financial resilience and sustainable business performance in dynamic environments.

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
CO 5	3	3	3	3	3	3	3	3
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Income Tax Law and Practice

Title of the Course	Income Tax Law and Practice						
Course Type	Core - XI						
Year	III	Semester	V	Credits	4	Course Code	24UMCO53
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		5	-	-	5		

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

UNIT	CONTENTS
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types of Income – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10.
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Taxation – Problems on Residential Status and Incidence of Taxation.
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction in respect of Salary - Profits in Lieu of Salary - Computation of Salary Income .
IV	**Income from House Property** Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out vs Self - Occupied Property – Deductions – Computation of Income from House Property.
V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

THEORY 20% & PROBLEMS 80%

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

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

Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Analyze the geographical and temporal links between an individual and the state to determine the ethical and legal scope of their global tax contribution.
CO2	Quantify the total value of employment compensation by differentiating between core pay, social security contributions, and non-monetary benefits.
CO3	Evaluate the financial performance of business and professional entities by aligning commercial accounting practices with statutory legal provisions.
CO4	Evaluate and Determine the net value of property ownership by applying statutory reliefs for maintenance and financing costs.
CO5	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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	2
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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Project with Viva-Voce

Title of the Course	Project with Viva-Voce						
Course Type	Core - XII						
Year	III	Semester	V	Credits	4	Course Code	24UMCOP1
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		5	-	_	5		

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 and to develop analytical skills in generalization of concepts.

Guidelines for group project

1. The topic should be course related.
2. Each group should consists of a maximum number of 5students.
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.

Banking Law and Practice

Title of the Course	**Banking Law and Practice**						
Course Type	**Elective V**						
Year	**III**	**Semester**	**V**	**Credits**	**3**	**Course Code**	**24UECO51**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		4			**4**		

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
LO3	To throw light on Central Bank in India, its formation, nationalizing its Organization Structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.
LO4	To understand capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

UNIT	**CONTENTS**
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking – Universal Banking- Financial Inclusion
II	**Central Bank and Commercial Bank** Central Banking*:* Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking*:* Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-Statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources - Lending Principles -Types of Loans - Classification of Assets and Income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending - Factors influencing bank lending.

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - Consequences of Non-Crossing. Endorsement – Meaning - Components - Kinds of Endorsements - Cheques payable to fictitious person - Endorsement by legal representative – Negotiation bank - Effect of endorsement - Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques - Discharge by paying banks - Payments of a crossed Cheques - Refusal of Cheques Payment. Duties of Collecting Banker - Statutory protection under section 131- Collecting bankers' duty – RBI instruction – Paying Banker Vs Collecting Banker - Customer Grievances - Grievance Redressal – Banking Ombudsman.
V	**Digital Banking** Meaning- Services - e-banking and financial services – Initiatives - Opportunities - Internet banking Vs Traditional Banking. Mobile banking–Anywhere Banking -Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types. Electronic money- Meaning – Categories -Merits of e-money - National Electronic Funds Transfer (NEFT), Real Time Gross Settlement (RTGS), Immediate Payment Service (IMPS), Unified Payment Interface (UPI) and Digital currency – Differences -Safety and Security in Digital Banking.

Recommended Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Synthesize the regulatory environment of financial institutions to ensure institutional stability and maintain public trust in the national financial ecosystem.
CO2	Appraise the synergy between monetary authorities and market players in driving systemic economic growth and maintaining price stability for the community.
CO3	Advocate and Implement operational protocols and risk-assessment strategies that facilitate inclusive access to capital while minimizing systemic financial risks.
CO4	Resolve legal and procedural disputes in financial transactions by applying standardized instruments and utilizing formal channels for equitable grievance redressal.
CO5	Design and Promote secure technological interfaces for financial exchange that bridge the urban-rural divide and safeguard the public from digital vulnerabilities.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Research Methodology

Title of the Course	Research Methodology						
Course Type	Elective - V						
Year	III	Semester	V	Credits	3	Course Code	24UECO52
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		4			4		

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

UNIT	CONTENTS
I	**Introduction to Research** Introduction to Research –Types of Research–Significance of Research–Research methods vs Methodology– Research process –Criteria of Good Research.
II	**Research Design** Research Design– Meaning of Research design – need for research design features of a good design – different research designs.
III	**Design of sample surveys** Design of sample surveys– sample design – Sample Survey vs Census Survey – Types of sampling designs – Design of sample surveys– sample design – Sample Survey vs Census Survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.
IV	**Data Collection and Preparation** Data Collection and preparation–Collection of Primary Data–Methods of Collecting Primary Data- Guidelines for Constructing Questionnaire and/or Interview Schedule - Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.
V	**Interpretation and Report Writing** Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation –significance of report writing –different steps in writing report – layout of the research report – mechanism of writing a research report – precautions for writing research report.

Recommended Textbooks	
1	C.R.Kothari, Gau Rav Garg, "Research Methodology methods and techniques", New International Publishers.
2	P.Ravilochanan, "Research Methodology", Margham Publications.
3	P.Saravanavel, "Research Methodology", Kidap Publications.

Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	www.socialpsychology.org
2	https://www.everydayresearchmethods.com/travel/
3	https://blogs.bodleian.ox.ac.uk/ssl/2019/05/28/resources-for-research-methods-and-statistical-analysis/

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Conceptualize research problems by identifying relevant issues and framing appropriate objectives. Demonstrate logical thinking and ethical orientation in academic and applied research contexts.
CO2	Design systematic research plans by selecting suitable approaches and structures to address defined problems. Apply methodological rigor to ensure reliability, validity, and societal relevance of research.
CO3	Apply appropriate sampling and data collection strategies to generate credible and representative research evidence. Demonstrate analytical competence in handling real-world data scenarios.
CO4	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.
CO5	Develop structured research reports that communicate findings clearly and coherently for academic, policy, and managerial audiences. Exhibit professional research documentation and presentation skills.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Human Resource Management

Title of the Course	Human Resource Management						
Course Type	Elective - VI						
Year	III	Semester	V	Credits	3	Course Code	24UECO53
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		4			4		

Learning Objectives	
LO1	To explore to the aspects relating to Human Resource Management.
LO2	To equip with the various processes of Recruitment and Selection.
LO3	To be acquainted with Training methods and the concept of Performance Appraisal.
LO4	To learn about Industrial Relations.
LO5	To assimilate knowledge on employee welfare.

UNIT	CONTENTS
I	**Introduction to HRM** Definition of HRM, Objectives – Importance – Nature - Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.
II	**Recruitment And Selection** Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test- types– Kinds of employment interview – Medical Screening – Appointment Order.
III	**Training And Development** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.
IV	**Industrial Relations** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement in Labour Relation – Functions of Trade Unions – Forms of collective bargaining - Workers' participation in management – Types and effectiveness.
V	**Employee Welfare** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories - Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits.

Recommended Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.JSrinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Computer Applications in Business

Title of the Course	Computer Applications in Business						
Course Type	Elective - VI						
Year	III	Semester	V	Credits	3	Course Code	24UECOL1
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		-	-	4	4		

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

UNIT	CONTENTS
I	**Basics of Computer:** 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.
II	**Basics of Internet:** Basic Business computer system – Configuring - Windows - Internet basics – Search Engines - setting up G-mail, outlook account - collaboration using Google workspace (Drive, Doc, Sheets).
III	**Digital Business Tools:** Creation of Google forms for online business survey – Business marketing using social media platform (Facebook, linked In & Instagram)
IV	**Business Promotion tools** 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.
V	**Microsoft PowerPoint:** 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.

Text Books	
1	Introduction to Computers, Author: Peter Norton, Publisher: McGraw-Hill Education
2	Digital Marketing for Dummies, Author: Ryan Deiss, Russ Henneberry, Publisher: Wiley
3	Fundamentals of Computers, Author: V. Rajaraman, Publisher: PHI Learning.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://ashishmodi.weebly.com/uploads/1/8/9/7/18970467/computer_fundamental.pdf
2	https://mrcet.com/downloads/digital_notes/CSE/II%20Year/COMPUTER%20ORGANIZATION%20NOTES.pdf
3	https://oms.bdu.ac.in/ec-colleges/admin/contents/160_16SNMECA2-16SNMECS2-16SNMEIT1_2020052705350867.pdf

Course outcome

CO No.	On completion of the Course, Students will be able to:
CO1	Demonstrate functional proficiency in using computer systems for business operations. Apply digital literacy skills to support organizational efficiency.
CO2	Utilize internet-based tools for professional communication and online collaboration. Enhance digital engagement and information access for business tasks.
CO3	Create digital forms and shared documents to support data collection and collaborative decision-making. Apply technology-driven solutions to business problems.
CO4	Develop digital promotional content to enhance business visibility and customer engagement. Demonstrate creativity and digital marketing competence.
CO5	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	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
Total	15	15	15	15	14	13	14	15
Average	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
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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Training: Internship

Course code	L	T	P	S	Inst. Hours	Credit	Marks		
24UINT51							CIA	External	Total marks
					-	2	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 recognized 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 organization.
    - 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

Title of the Course		**Personality Development**			
Course Type		**Indian Knowledge System (IKS)**			
Course Code		**24UPDT51**			
Year	**III**	**Semester**	**V**	**Credits**	**2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**
		1	**1**	**--**	**2**

Unit	Contents
1.	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.
2.	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.
3.	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.

4.	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
5.	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.

References

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

Reference Text

1.	**Personality Development** Dr. A.H. Mohideen Badusha H.M.Sulthan Ahthar Contact: 9944746073.

Semester - VI
Advanced Cost Accounting

Title of the Course	**Advanced Cost Accounting**						
Course Type	**Core - XIII**						
Year	**III**	**Semester**	**VI**	**Credits**	**4**	**Course Code**	**24UMCO61**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		6	-	-	**6**		

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

UNIT	CONTENTS
I	**Cost Accounting Standards** An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.
II	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - Comparison of Job Costing, Batch Costing and Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.
V	**Standard Costing and Variance Analysis** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

THEORY 20% & PROBLEMS 80%

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

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

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

Course Outcome

CO No.	On Completion of the Course, Students will be able to*:*
CO1	Interpret cost standards to support accountability and performance evaluation. Apply cost discipline for effective managerial control.
CO2	Apply advanced costing techniques to complex production and service scenarios. Support informed operational and pricing decisions.
CO3	Analyse process-based cost systems to improve efficiency and cost optimization. Demonstrate analytical problem-solving abilities.
CO4	Prepare operational cost statements to support managerial planning and control decisions. Enhance accuracy and reliability in cost reporting.
CO5	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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Management Accounting

Title of the Course	Management Accounting						
Course Type	Core - XIV						
Year	III	Semester	VI	Credits	4	Course Code	24UMCO62
Instructional Hours Per week		Lecture	Tutorial	Lab Practices	Total		
		6	-	-	6		

Learning Objectives	
LO1	To understand basics Management Accounting.
LO2	To know the aspects of Financial Statement Analysis.
LO3	To familiarize with Fund Flow and Cash Flow Analysis.
LO4	To learn about Budgetary Control.
LO5	To gain insights into Marginal Costing.

UNIT	CONTENTS
I	**Introduction to Management Accounting:** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.
II	**Ratio Analysis:** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.
III	**Funds Flow & Cash Flow Analysis:** Fund Flow Statement: Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.
IV	**Budget and Budgetary Control:** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

Recommended Textbooks	
1	Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Advanced Income Tax Law and Practice

Title of the Course	**Advanced Income Tax Law and Practice**						
Course Type	**Core - XV**						
Year	**III**	**Semester**	**VI**	**Credits**	**4**	**Course Code**	**24UMCO63**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		6	-	-	**6**		

Learning Objectives	
LO1	To understand provisions relating to Capital Gains.
LO2	To know the provisions for computation of Income from Other Sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about Assessment of Individuals.
LO5	To gain knowledge about Assessment Procedures.

UNIT	CONTENTS
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. (Simple Problems)
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses. Deductions u/s 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. (Simple Problems)
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime) (Simple Problems)
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

THEORY 40% & PROBLEMS 60%

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

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

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

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Entrepreneurial Development

Title of the Course	**Entrepreneurial Development**						
Course Type	**Elective - VII**						
Year	**III**	**Semester**	**VI**	**Credits**	**3**	**Course Code**	**24UECO61**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		5			**5**		

Learning Objectives	
LO1	To know the meaning and Characteristics of Entrepreneurship
LO2	To identify the various Business Opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

UNIT	CONTENTS
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Entrepreneurial Traits – Classification – Functions – Entrepreneurial Scenario in India.
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Person Companies - partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement –Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

Recommended Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No.	On Completion of the course, students will be able to:
CO1	Identify entrepreneurial traits and opportunities for self-employment. Encourage innovation and proactive career orientation.
CO2	Generate viable business ideas through creative and design-thinking approaches. Support opportunity recognition and innovation skills.
CO3	Evaluate feasibility of business ideas using financial and market indicators. Support informed entrepreneurial decision-making.
CO4	Plan enterprise funding strategies using traditional and modern financial sources. Enhance financial literacy for entrepreneurship.
CO5	Assess government and MSME support systems for inclusive economic development. Promote socially responsible and sustainable entrepreneurship.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Office Management and Secretarial Practice

Title of the Course	**Office Management and Secretarial Practice**						
Course Type	**Elective - VII**						
Year	**III**	**Semester**	**VI**	**Credits**	**3**	**Course Code**	**24UECO62**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		5	-	-	**5**		

Learning Objectives	
LO1	To familiarize with modern office management.
LO2	To familiarize with the work atmosphere
LO3	To train the students in maintaining and running the office effectively.
LO4	To understand and organize data records
LO5	To gain knowledge about the role of a secretary

UNIT	CONTENTS
I	**Modern Office and Its Function** Introduction — Meaning of Office—Office Work—Office Activities — The Purpose of an Office— Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.
II	**Office Space and Environment Management** Introduction— Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office -Ventilation-Interior Decoration - Furniture - Freedom from Noise and Dust - Safety from Physical Hazards - Sanitary Requirements – Cleanliness – Security - Secrecy.
III	**Office Systems and Procedures** The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control
IV	**Records Management** Records — Importance of Records — Records Management — Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices – Centralised vs. De-centralised 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
V	**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.

Recommended Textbooks	
1	R S N Pillai&Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books	
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, KitabMahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Analyze modern office systems to enhance operational efficiency. Support professional administrative decision-making.
CO2	Organize office space and work environments to improve productivity and employee well-being. Apply principles of workplace management. .
CO3	Implement office systems and procedures for smooth workflow and effective Coordination. Demonstrate administrative competence.
CO4	Manage records and information systems ensuring accuracy, confidentiality, and accessibility. Support transparency and information governance.
CO5	Demonstrate professional secretarial skills using modern communication tools. Enhance employability in administrative and executive support roles.

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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Logistics and Supply Chain Management

Title of the Course	**Logistics and Supply Chain Management**						
Course Type	**Elective- VIII**						
Year	**III**	**Semester**	**VI**	**Credits**	**3**	**Course Code**	**24UECO63**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		5			**5**		

Learning Objectives	
LO1	To understand the origin and principles of Logistics Management.
LO2	To know the types of Inventory Control.
LO3	To gain insight on the importance of Supply Chain Management.
LO4	To identify the Key Enablers in Supply Chain Improvement.
LO5	To analyse the SCOR model.

UNIT	**CONTENTS**
I	**Logistics Management** Origin – Meaning – Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.
II	**Transportation and Distribution** Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.
III	**Supply Chain Management** Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.
IV	**Supply Chain Drivers** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.
V	**Aligning the Supply Chain with Business Strategy** SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

Recommended Textbooks	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	

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

Course Outcome

CO No.	On Completion of the Course, Students will be able to:
CO1	Examine logistics decision frameworks to enhance customer service effectiveness and operational responsiveness. Apply service-oriented thinking to support competitive advantage and organizational sustainability.
CO2	Analyze distribution and inventory coordination mechanisms to improve resource utilization and cost efficiency. Support informed decision-making in physical distribution systems.
CO3	Interpret global supply chain structures to understand cross-border coordination, integration, and risk management. Demonstrate readiness for global and technology-driven supply networks
CO4	Evaluate supply chain enablers and performance drivers to enhance process integration and continuous improvement. Apply systems thinking for resilient and adaptive supply chains.
CO5	Apply strategic alignment tools to resolve supply chain conflicts and improve collaborative relationships. Demonstrate professional judgment in aligning operations with business strategy.

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
Total	15	15	15	15	14	13	14	15
Average	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
CO 3	3	3	2	3	3
CO4	3	3	3	3	3
CO 5	3	3	3	3	3
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Spreadsheet for Business

Title of the Course	**Spreadsheet for Business**						
Course Type	**Elective- VIII**						
Year	**III**	**Semester**	**VI**	**Credits**	**3**	**Course Code**	**24UECOL2**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		-	**-**	**5**	**5**		

Learning Objectives	
LO1	To understand and navigate the Microsoft Excel interface, including ribbons, tabs, cells, rows, and columns.
LO2	To apply basic formulas and functions for arithmetic operations and logical comparisons.
LO3	To use sorting and filtering tools to manage data alphabetically and numerically.
LO4	To create and customize different types of charts such as column, bar, line, and pie charts for data visualization.
LO5	To employ advanced Excel tools like conditional formatting, data validation, and statistical functions including correlation and regression.

UNIT	**CONTENTS**
I	**Introduction to MS-excel** 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.
II	**Introduction to MS-excel** 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.
III	**Formulas and Functions** 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
IV	**Introduction to Charts** 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.
V	**Managing and Reviewing Workbook** 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

Recommended Textbooks	
1	Glyn Davis& Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.

Reference Books	
1	John Walk enbach, 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.
NOTE: Latest Edition of Textbooks May be Used.	

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

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 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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	3	3

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

Training for Competitive Examination

Title of the Course	**Training for Competitive Examination**						
Course Type	**Training**						
Year	**III**	**Semester**	**VI**	**Credits**	**2**	**Course Code**	**24UTCO61**
Instructional Hours Per week		**Lecture**	**Tutorial**	**Lab Practices**	**Total**		
		2			**2**		

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

UNIT	CONTENTS
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment - Inclusive Development and Development issues – Industrial polices Financial Markets.
IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.
V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

Recommended Textbooks	
1	Class XI and XII NCERT Geography.
2	History – Old NCERT'S Class XI and XII.

Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill.
2	Ramesh Singh (2022), Indian Economy, McGraw – Hill.
3	G.C Leong, Physical and Human Geography, Oxford University Press.
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used.	

Course Outcome

CO No.	On Completion of the course, students will be able to:
CO1	Develop board knowledge of the different components in polity.
CO2	Understand the Geographical features across countries and in India.
CO3	Acquire knowledge on the aspects of Indian Economy.
CO4	Understand the significance of India's Freedom Struggle.
CO5	Gain knowledge on Ecology and Environment.

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
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
Total	15	15	15	15	14	13	14	15
Average	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
Total	15	15	14	15	15
Average	3	3	2.8	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) & 11 (b)	12 (a) & 12 (b)	13 (a) & 13 (b)	14 (a) & 14 (b)	15 (a) & 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) & 16 (b)	17 (a) & 17 (b)	18 (a) & 18 (b)	19 (a) & 19 (b)	20 (a) & 20 (b)