

**MANONMANIAM SUNDARANAR
UNIVERSITY
TIRUNELVELI - 12**

**B.COM,
CORPORATE
SECRETARYSHIP**

**SYLLABUS
(With effect from the academic year
2023-2024 onwards)**

1. PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

a. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

b. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

c. GRADUATE ATTRIBUTES

On completing the B.Com(CS) course, students will be equipped

to inculcate the fo

llowing attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

d. PROGRAMME EDUCATIONAL OBJECTIVES:

POs	Description
PEO1	Critical Thinking: Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns, idea generation and infer the advantages of these concepts through critical thinking
PEO2	Effective Communication: To express their views through effective communication and gain the ability to connect to people in business environment
PEO3	Apply Reasoning: The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
PEO4	Professional Ethics: Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
PEO5	Environment and Sustainability: Apply the knowledge gained in the curriculum for the development of sustainable environment
PEO6	Effective functioning: Execute any task efficiently as an individual, as a team member and as a leader in a diverse any environment.
PEO7	Life Long Learning Self Learning: Instill a sense of life long learning based on self-interest in accordance with the changing scenario to retain competency.

e.PROGRAMMEOUTCOMES:

On completion of the programme the students can

POs	Description
PO1	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer/organization.
PO2	Gain analytical skills in the field of accounting and taxation.
PO3	Determine the professional ethics of the business and contribute for community living and nation building.
PO4	Enhance communication skills, teamwork, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of finance and administration.

f. Program Specific Objectives (PSOs)

PSOs	Description
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

3. COURSESTRUCTURE

Credit Distribution for B.Com (CorporateSecretaryship)

FIRST YEAR-SEMESTER-I

Part	List of Courses	Credit	No. of Hours/Week
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CCI-Financial Accounting**	5	5
	Core Course –CCII-Corporate Correspondence	5	5
	Elective Generic/ Discipline Specific Elective I Corporate E-Management	3	4
Part-4 SkillEnhanceme ntCourseSEC–1	(select any One) Digital Banking / MS Office	2	2
Part-4 Skill Enhancement Course(Foundati on Course)-	FC– Fundamentals of Business Studies	2	2
Total		23	30

FIRSTYEAR-SEMESTER-II

Part	List of Courses	Credit	No.of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course–CCIII-Advanced Financial Accounting**	5	5
	Core Course –CCIV-Corporate Management	5	5
	Elective Generic/ Discipline Specific Elective-II Securities Laws& Regulation of Financial Markets	3	4
Part-4 Skill Enhance Course SEC– 2	(Select any Two) Internet and its Applications/ Stock Market Operation/ New venture Planning and Development	2	2
Part-4 SkillEnh ancement Course– SEC3		2	2
Total		23	30

COREI-FINANCIAL ACCOUNTING

COURSE CODE: CC1	Paper No1	Year and Semester: I year/ I semester	Pre-Requisite: Knowledge of basic accounts	Total Hours / week 6 (L+T+P)
Lead to other courses	Study of Advanced Financial Accounting			L T P 5 0 0
Theory & Problems	Marks: 75		Credits: 3	

LEARNING OBJECTIVES

1. To understand the fundamentals of accounting and the preparation of financial statements
2. To gain knowledge on accounting for non-Trading organisations.
3. To learn the accounting concepts relating to Single Entry System
4. To understand the basics of Account Current and Average due date
5. To impart knowledge on the different types of depreciation methods

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FINANCIAL ACCOUNTING	COGNITIVE LEVEL
CO1	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4, K5
CO2	Explain and preparation of Income and Expenditure account and balance sheet for non-trading organisations.	K1, K2, K3, K4, K5,
CO3	Accounting under single entry system	K1, K2, K3, K4,
CO4	Knowledge of Average due date and account current	K1, K2
CO5	Classify, apply and compute the different methods of depreciation	K1, K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

UNIT I: FINAL ACCOUNTS (20 Hours)

Preparation of final Accounts of a Sole Trading Concern – Adjustments – Closing stocks

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Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.

UNIT II: ACCOUNTS FOR NON-TRADING CONCERN (15 Hours)

Receipts and Payments – Income and expenditure – Balance sheet of non-trading organization

UNIT III: SINGLE ENTRY SYSTEM (20 Hours)

Meaning and features of Single entry and double entry System – Methods of calculation of profit – statement of Affairs Method – conversion method.

UNIT IV: AVERAGE DUE DATE AND ACCOUNT CURRENT (20 Hours)

Average Due Date – Meaning, need, calculation of average due date – consideration of holidays intervening in the period – Account Current – Meaning and purpose, Forward method, Product method, Periodical balance method – Insurance claims – Average clause (Loss of stock only).

UNIT V: DEPRECIATION (15 Hours)

Meaning – Causes of depreciation -- Methods of providing Depreciation – Straight line Method – Diminishing Balance Method

RECOMMENDED TEXT BOOKS:

1. T.S. Reddy & A. Murthy. Financial Accounting, Margham Publications, Chennai.
2. S. Thothadri & S. Nafeesa, Financial accounting, MCGraw Hill Education, New Delhi.
3. M.V. Nagarajan. Financial accounting, Vidhyapublications.

REFERENCES:

4. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. M.C. Shukla, T.S. Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. New Delhi.

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Resources: www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

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CO-PO-PSO MAPPING

CO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3

Average	3	3	2	2	3	3	1	3	2.6	3
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(Correlation level: 3–Strong 2–Medium 1–Low)

CORE2-CORPORATECORRESPONDENCE

COURSECODE:CC2	Paper No2	Year andSemester: Iyear/ Isemester	Pre-Requisite: Knowledge ofCommunication	Total Number of hours / weeks: 6		
Leadtoothercourses	ProfessionalCourses			L	P	P
Theory& Problems	Marks: 75	Credits:3		5	0	0

LEARNING OBJECTIVES

1. To inheritthe knowledgeonintroductionto communication.
2. To analyzethe differenttypesof communication.
3. To demonstrate theknowledge communication inbusinessenvironment
4. To learnthebasicunderstandingofdrafting of legaldeedsand documents.
5. To makethestudentsto understandthedraftingof responsesand replies.

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	CORPORATECORRESPONDENCE	COGNITIVE LEVEL
CO1	Inherit the knowledge on introduction to communication.	K1,K2
CO2	Identify & analyses the different types of communication.	K2,K3
CO3	Develop and demonstrate the knowledgecommunicationinbusinessenv ironment.	K3,K4
CO4	Learn the basic understanding of drafting of legaldeeds and documents.	K1,K2,K3
CO5	Enlighten themethods ofdraftingresponseand replies.	K4,K5,K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve thedesired learning outcomes.

UNITI: INTRODUCTION TO COMMUNICATION

(10 Hours)

Concept of Communication –

Meaning, Definition, Process, Need, Feedback, Principles of effective Communication –

Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.

UNIT II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (10 Hours)

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal – Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

UNIT III: COMMUNICATION IN CORPORATE ENVIRONMENT

(10 Hours)

Report Writing – Agenda, Minutes of Meeting – Office Order – Circular Notes – Correspondence with shareholders – Correspondence with directors.

UNIT IV: DRAFTING OF DOCUMENTS

(15 Hours)

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

UNIT V: DRAFTING REPLIES & RESPONSES

(15 Hours)

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports - Response to media replies – Crisis communication.

RECOMMENDED TEXT BOOKS

1. N.S. Raghunathan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.
3. R.C. Sekhar – Ethical Choices in Business – Response Books, 2002

REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
7. William H. Shaw, Business Ethics – Thomson Publications

WEBSOURCES:

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. www.newagepublishers.com
3. www.managementstudyguide.com
4. www.businesscommunication.org

CO-PO-PSOMAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	1	1	1	2	3	3
CO2	3	1	3	3	1	1	1	2	3	3
CO3	3	1	3	3	3	1	1	2	3	3
CO4	3	1	3	3	2	3	3	2	3	3
CO5	3	1	3	3	3	3	3	2	3	3
Average	3	1	3	3	2	1.8	1.8	2	3	3

(Correlation level: 3–Strong 2–Medium 1–Low)

ELECTIVE COURSE (DISCIPLINE SPECIFIC) – I
CORPORATEE-MANAGEMENT

COURSECODE:EC 1	Paper No3	Year and Semester:Iyear/Is emester	Pre-Requisite: Knowledge ofCommere	Total Hours / Week:4		
Leadtoothercourses	ProfessionalCourse			L	T	P
Theory	Marks: 75		Credits:3	2	1	1

LEARNING OBJECTIVES

1. To teach the basics of Computer and devices
2. To enlighten about the operating system hardware, software
3. To introduce the concept of internet
4. To introduce the basics of Multimedia
5. To teach about E-Commerce

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATEE-MANAGEMENT	COGNITIVE LEVELS
CO1	Define computer, its classification and uses in business.	K1,K2
CO2	Discuss and explain the operating system, hardware and software and computer networks.	K1,K2,K3
CO3	Demonstrate basic use of internet, email in current scenario and be aware of it.	K2,K3
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	K3,K4
CO5	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	K2,K3,K4

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exposure at lab and class presentations.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I INTRODUCTION TO COMPUTERS

(10 Hours)

Introduction to computers – Characteristics – Classification – Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

UNIT II OPERATING SYSTEM

(10 Hours)

Concept of Operating System – Functions – Advantages – Classification – Assembler, Compiler, Interpreter – Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

UNIT III INTRODUCTION TO INTERNET

(15 Hours)

Introduction to Internet – Advantages & Uses of Internet – Requirements of Internet – Internet Service Providers (ISPs), IP Addressing – Domain Name – Web Browser – E-Mail – Advantages & Disadvantages of E-Mail.

UNIT IV MULTIMEDIA (15 Hours)

Multimedia – meaning – Basic Concepts & Elements of Multimedia – Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

UNIT V E-COMMERCE

(10 Hours)

E-Commerce – Benefits – Nature – Classification of E-commerce – Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

RECOMMENDED TEXT BOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon – Engineering.

Fundamentals of Information Technology – Alexix Leon, Mathew Leon

REFERENCE BOOKS:

1. Every Student's Guide to Internet. – John Callahan.
2. E-Commerce – K.K. Bajaj and Debjani Nag – The Cutting Edge of Business.
3. Introduction to Information Technology – P. Rizwan Ahmed – Margham Publications.
4. E-Commerce – Dr. K. Abirami Devi & Dr. M. Alagammai – Margham Publications.

WEBSOURCES:

1. <https://edu.gcfglobal.org/>
2. https://onlinecourses.swayam2.ac.in/cec19_cs06/preview

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	1	1	1	2	3	3
CO2	3	1	3	3	1	1	1	2	3	3
CO3	3	1	3	3	1	1	1	2	3	3
CO4	3	1	3	3	1	1	1	3	3	3
CO5	3	1	3	3	1	1	1	3	3	3
Average	3	1	3	3	1	1	1	2.4	3	3

(Correlation level: 3–Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE-SEC1
DIGITAL BANKING

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

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

Course Outcomes:

After the successful completion of the course, the 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 product features and services of ATM and Cash Deposit Machine.

Unit 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).

Unit II: Payment System

Overview of Domestic and Global Payment systems - RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) – Real Time Gross Settlement Systems (RTGS) – National Electronic Fund Transfer (NEFT) - Innovative Banking & Payment Systems.

Unit 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

Unit 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.

Unit 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.

Recent Trends in Digital Banking

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. & Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. Pacific Books International, 2016.
4. Uppal R.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

Supplementary Readings:

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.

Web Reference:

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

MS OFFICE TOOLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

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 functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple worksheets
- LO4** : To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
- LO5** : To plan, design, create, manipulate and analyse and compile data in various ways.

Course Outcomes:

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

- CO1 : Acquire practical knowledge in MS Word
- CO2 : Construct worksheet in MS Excel using basic functions
- CO3 : Construct Excel sheets in MS Excel using advanced functions
- CO4 : Prepare presentations in MS PowerPoint using various Templates
- CO5 : Create a database using Power point

Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering

Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art & Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document - Mail Merge.

Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expressions such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHTTEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft Power Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout – Establishing the Presentation Style;

List of Practical

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.

3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Text Books:

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

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One; BPB Publication USA
4. .Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutes.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/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

(Correlation level: 3–Strong 2–Medium 1–Low)

**FOUNDATION COURSE (OR)
BRIDGE COURSE
FUNDAMENTALS OF BUSINESS STUDIES**

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

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2:	To encourage and motivate the Students for the commerce Education.
CO3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit 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, Advertising Media, Kinds of media

Unit 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 -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit 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-SlabRate -Filing of Returns-Residential Status.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S.Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

CORE3 – ADVANCED FINANCIAL ACCOUNTING

COURSE CODE: CC 3	Paper No 7	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Financial Accounts	Total Hours/Week: 5		
Lead to other courses	Professional Courses			L	T	P
Theory & Problems	Marks: 75	Credits: 5	5	0	0	

LEARNING OBJECTIVES

On completion of the course the students will be able to

1. Prepare partnership accounts
2. Compute the accounting of dissolution of partnership.
3. Prepare branch accounts.
4. Compute departmental accounting
5. Demonstrate hire purchase and installment system.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	ADVANCED FINANCIAL ACCOUNTING	COGNITIVE LEVELS
CO1	Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	K1, K2
CO2	Examine the process involved during dissolution of a partnership.	K3
CO3	Discuss the concepts of branch accounts and the system involved.	K3, K4, K5
CO4	Explain and apply the concepts and workings of Departmental Accounts	K3, K4
CO5	Relate and apply the provisions of hire purchase system concept.	K1, K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

UNIT: PARTNERSHIP ACCOUNTS:

(20 Hours)

Admission of a Partner - Retirement of a Partner - Death of a Partner

UNITII:DISSOLUTIONOFPARTNERSHIP**(20 Hours)**

DissolutionofaPartnershipFirm-InsolvencyofaPartner-InsolvencyofallPartners-Piece mealDistributionofcashincase ofLiquidationofPartnershipfirm.

UNITIII: BRANCHACCOUNTS:**(20 Hours)**

DependentBranches-StockandDebtorssystem-
DistinctionbetweenWholesaleProfitandRetailProfit.

UNITIV:DEPARTMENTALACCOUNTS:**(12 Hours)**

BasisofAllocationofExpenses-CalculationofProfit-Inter-
departmentalTransferatCostorSellingPrice

UNITV:HIREFURCHASYSYSTEM:**(18 Hours)**

Hirepurchasesystem–Defaultandrepossession–Instalmentsystem–calculationofprofit

RECOMMENDED TEXTS:

1. T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2. S.Thothadri&S.Nafeesa,Financialaccounting,MCGrawHillEducation,NewDelhi.
3. M.V.Nagarajan.Advanced Financial Accounting,vidhyapublications
4. M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Newdelhi.

REFERENCE BOOKS:

1. PrinciplesandpracticeofAccounting-R.L.Gupta&V.K.Gupta–SultanChand&sons.
2. FinancialAccounting–S.P.Jain&K.L.Narang–KalyaniPublishers.

E-Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. <https://books.google.co.in/books?isbn=8126909935>
6. <https://books.google.co.in/books?isbn=9966254455>
7. <https://books.google.co.in/books?isbn=0470635290>

CO-PO-PSOMAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlationlevel:3–Strong2-Medium1-Low)

CORE4– CORPORATEMANAGEMENT

COURSECODE:CC 4	Paper No8	Year and Semester:Iyear/II semester	Pre-Requisite: Knowledge ofCommerce	Total Hours/Week 5		
Leadtoothercourses	ProfessionalCourse			L	T	P
Theory& Problems	Marks: 75		Credits:5	4	0	0

LEARNING OBJECTIVES

1. To introducethe management conceptsandlevels
2. To explainthefunctions,proceduresand decision-makingprocessofthemanagement
3. Toprovidethefundamental understanding ofHumanResourceManagement
4. To familiarizewiththeconceptsand methodsoftraining andperformanceappraisal
5. To originatethinkingon corporatemanagementand thegoverningfactors

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	CORPORATEMANAGEMENT	COGNITIVE LEVEL
CO1	Understandthebasic conceptsofmanagement	K1,K2
CO2	Comprehendthe significantofmanagementintoday'sworld.	K2
CO3	Discussthepracticetoapplymanagementconceptsincorporateenvironment.	K3,K4
CO4	UnderstandthebasicssofHRM.	K2
CO5	Applytheconceptsofcorporatemanagementandthefactorsforeffectivegovernance.	K3,K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem Role play, group working

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

(Total Hours 60)

UNIT-I:INTRODUCTIONTOMANAGEMENTFORCORPORATES

(12 Hours)

Management:Concept-Definition-RoleandFunctionsofaManager-LevelsofManagement– Henry Fayol'sPrinciplesofManagement– TaylorsScientificManagement.

UNITII:FUNCTIONS,DECISIONMAKINGANDPROCEDURES

(12 Hours)

Functions of Management - process of Decision Making - Span of Control – Factorsdeterminingspan–Policies –Procedures andMethods

UNIT III: HRM-INTRODUCTION**(12 Hours)**

Human Resources Management – concept – Human Resources planning –
Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement

UNIT IV: TRAINING AND PERFORMANCE APPRAISAL**(12 Hours)**

Induction – Training – Methods – Performance appraisal – Methods –
Career Development – Communication – Significance – Co-ordination

UNIT V: CORPORATE MANAGEMENT AND GOVERNING FACTORS (12 Hours)

Corporate Management – Significance –
Factors governing effective Corporate Management – Five levels of Corporate Management

RECOMMENDED TEXT BOOKS

1. Principles of Management, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. Essentials of Management, Weihrich and Koontz, McGraw Hill Education

REFERENCE BOOKS

1. Principles of Management, L.M. Prasad, Sultan Chand & Sons
2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons
3. Business Management, C.B. Gupta, Sultan Chand & Sons.
4. Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

E-Learning Resources

1. https://www.managementstudyguide.com/what_is_management.htm
2. <https://iedunote.com/planning-nature-importance-types>
3. <https://creately.com/blog/diagrams/types-of-organizational-charts>
4. https://www.managementstudyguide.com/delegation_of_authority.htm
5. <https://www.managementstudyguide.com/coordination.htm>

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2 – Medium 1 – Low)

ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2**SECURITIES LAW & REGULATION OF FINANCIAL MARKETS**

COURSE CODE: EC 2	Paper No 9	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Commerce	Total Hours / week		
				4		
Lead to other courses	Professional Courses			L	T	P
Theory	Marks: 75		Credits: 3	4	0	0

LEARNING OBJECTIVES

1. To acquire knowledge on primary/new issue market, secondary market, SEBI guidelines for new issue market and investor protection.
2. To understand the functioning of stock exchange and related procedures
3. To learn the Mechanism of stock exchange trading
4. To gain knowledge about the various financial instruments
5. To introduce the concept of credit rating and agencies

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	SECURITIES LAW & REGULATION OF FINANCIAL MARKETS	COGNITIVE LEVEL
CO1	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection.	K1, K2
CO2	Explain the role of stock market and the various role played by its intermediaries	K2
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc	K3
CO4	Exhibit the difference between various financial instruments	K4
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, use internet to explore knowledge, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 60

UNIT–I Primary Market/New Issue Market (14 Hours)

Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar-Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.

UNIT–II-Secondary Market Stock Exchange (12 Hours)

Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

UNIT–III-Mechanism Of Stock Market Trading (12 Hours)

Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading– Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options & Swaps. Market Indexes- SENSEX, NIFTY & CNX NIFTY (Basics)

UNIT–IV-Financial Instruments in New Issue and Secondary Market (12 Hours)

Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.

UNIT V- Credit Rating Agency (10 Hours)

Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL & CARE

PRACTICAL ORIENTATION

- Faculties can encourage students for a Roleplay – Mock Stock Trading.
- Colleges can have collaboration with share trading Agencies and provide training to students how do they have to trade in capital markets.
- Students can be asked to prepare an assignment on IPO issues made by corporates and a discussion on the same.
- SENSEX points of companies in manufacturing sector, pharmaceuticals, information Technology etc., shall be noted by students. Graphical representation relating to the same can also be submitted.

RECOMMENDED TEXT BOOKS:

1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai
2. K.Natrajan, E.Gordon – Financial Market & Services, Himalaya Publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
4. Gupta LC – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.

REFERENCES

1. Machi Raju H.R – Working of Stock Exchange in India, New Age International.
2. Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.

3. V.K.Bhaliya–FinancialDerivatives–RiskManagement,SultanChandLtd,NewDelhi.
JOURNALS

1. Taxman – SEBIandCorporate Laws
2. CorporateLawAdvisor
3. SEBI Monthly Bulletins
4. NSEyearlyPublications

E-LEARNINGRESOURCES

1. <http://corporatefinanceinstitute.com>
2. www.bseindia.com
3. www.managementstudyguide.com
4. www.investopedia.com

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

(Correlationlevel:3–Strong2-Medium1-Low)

SKILL ENHANCEMENT COURSE-SEC2

(Non-Major Elective)

INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections : ISDN, ADSL, and Cable Modems – Intranets : Connecting LAN to the Internet.

Unit 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.

Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and IP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, InfoSpace, Whowhere, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

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

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, NewDelhi, 200

STOCK MARKET OPERATIONS

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

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

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Frame work of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit III: 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.

Unit IV: 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.

Unit V: 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.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPO to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange

(www.nseindia.com) and demonstrate

- a) Procedure of placing buying/selling order.
- b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

<i>Recent Trends in Stock Market</i>
Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:	
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: Prentice Hall Press. Machiraju, H.
4.	Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:	
1.	Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2.	Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3.	Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4.	Bhole L. M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

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

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
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1 :	Generate a business idea using different techniques and describes 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

Unit I: Starting New Ventures

New Venture: 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.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit 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: Startup India, Stand Up India, Make in India, etc.

Unit 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.

Unit 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

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IP like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

<i>Recent Trends in New Venture Planning & Development</i>
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Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

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

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain
2. David Butler 2006 *Enterprise Planning and Development* Routledge USA
3. David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Routledge USA
4. Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Routledge USA

Note: Latest edition of the books may be used