



DEPARTMENT OF COMMERCE

B.Com Syllabus (Under CBCS)

(For Students admitted from June 2023 onwards)

Batch 2023 - 2026

B.Com., Course Structure (CBCS) for Students admitted from June 2023 onwards

| Sem | Sub.Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits | Pg. No |
|---|----------|--|----------------|------------|-----|-----|-----|---------|--------|
| Part III - MAJOR | | | | | | | | | |
| I | U23CA1 | Financial Accounting I | 5 | 3 | 25 | 75 | 100 | 5 | 1 |
| | U23CA2 | Principles of Management | 5 | 3 | 25 | 75 | 100 | 4 | 4 |
| II | U23CA3 | Financial Accounting II | 5 | 3 | 25 | 75 | 100 | 5 | 22 |
| | U23CA4 | Business Law | 5 | 3 | 25 | 75 | 100 | 4 | 25 |
| III | U23CA5 | Corporate Accounting I | 5 | 3 | 25 | 75 | 100 | 5 | 43 |
| | U23CA6 | Company Law | 5 | 3 | 25 | 75 | 100 | 4 | 46 |
| IV | U23CA7 | Corporate Accounting II | 5 | 3 | 25 | 75 | 100 | 5 | 64 |
| | U23CA8 | Principles of Marketing | 4 | 3 | 25 | 75 | 100 | 4 | 67 |
| V | U23CA9 | Cost Accounting I | 6 | 3 | 25 | 75 | 100 | 4 | 85 |
| | U23CA10 | Banking Law and Practice | 5 | 3 | 25 | 75 | 100 | 4 | 88 |
| | U23CA11 | Income Tax Law and Practice I | 5 | 3 | 25 | 75 | 100 | 4 | 91 |
| | U23CA12 | Auditing and Corporate Governance | 4 | 3 | 25 | 75 | 100 | 4 | 94 |
| VI | U23CA13 | Cost Accounting II | 6 | 3 | 25 | 75 | 100 | 5 | 109 |
| | U23CA14 | Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 | 112 |
| | U23CA15 | Income Tax Law and Practice II | 6 | 3 | 25 | 75 | 100 | 3 | 115 |
| Part III – GENERIC ELECTIVE COURSE | | | | | | | | | |
| I | U23GA41 | Business Communication | 4 | 3 | 25 | 75 | 100 | 4 | 7 |
| | U23GA42 | Indian Economic Development | | | | | | | 10 |
| | U23GA43 | Business Economics | | | | | | | 13 |
| II | U23GA44 | Business Environment | 4 | 3 | 25 | 75 | 100 | 4 | 28 |
| | U23GA45 | Insurance and Risk Management | | | | | | | 31 |
| | U23GA46 | International Trade | | | | | | | 34 |
| III | U23GA47 | Business Legislation | 4 | 3 | 25 | 75 | 100 | 4 | 49 |
| | U23GA48 | Business Mathematics and Statistics | | | | | | | 52 |
| | U23GA49 | E-Commerce | | | | | | | 55 |
| IV | U23GA50 | Financial Services | 4 | 3 | 25 | 75 | 100 | 4 | 70 |
| | U23GA51 | Consumerism and Consumer Protection | | | | | | | 73 |
| | U23GA52 | Operations Research | | | | | | | 76 |
| PART III DISCIPLINE SPECIFIC ELECTIVE COURSE | | | | | | | | | |
| V | U23DA01 | Financial Management | 4 | 3 | 25 | 75 | 100 | 4 | 97 |
| | U23DA02 | Indirect Taxation | | | | | | | 100 |
| | U23DA03 | Human Resource Management | | | | | | | 103 |
| | U23DA04 | Office Management and Secretarial Practice | | | | | | | 106 |
| VI | U23DA05 | Entrepreneurial Development | 5 | 3 | 25 | 75 | 100 | 3 | 118 |
| | U23DA06 | Computer Application in Business | | | | | | | 121 |
| | U23DA07 | Logistics and Supply Chain Management | 5 | 3 | 25 | 75 | 100 | 3 | 124 |
| | U23DA08 | Spreadsheet for Business | | | | | | | 128 |

| Sem | Sub Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits | Pg No. |
|---|----------|---|----------------|------------|-----|-----|-----|---------|--------|
| Part IV – SKILL ENHANCEMENT COURSE | | | | | | | | | |
| I | U23SEA1 | Personality Development | 2 | 3 | 25 | 75 | 100 | 2 | 16 |
| II | U23SEA2 | Principles of Co-operation | 2 | 3 | 25 | 75 | 100 | 2 | 37 |
| | U23SEA3 | Digital Banking | 2 | 3 | 25 | 75 | 100 | 2 | 40 |
| III | U23SEA4 | Entrepreneurial skill- Commerce Practical | 2 | 3 | 25 | 75 | 100 | 2 | 58 |
| | U23SEA5 | Business Organisation | 2 | 3 | 25 | 75 | 100 | 2 | 61 |
| IV | U23SEA6 | Consumer Behaviour | 2 | 3 | 25 | 75 | 100 | 2 | 79 |
| | U23SEA7 | Economic Analysis | 2 | 3 | 25 | 75 | 100 | 2 | 82 |
| PART IV - FOUNDATION COURSE | | | | | | | | | |
| I | U23FA1 | Fundamentals of Commerce | 2 | 3 | 25 | 75 | 100 | 2 | 19 |

SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN (AUTONOMOUS), MADURAI-2
UG TEMPLATE– B.Com. (Batch 2023-2026)

SEMESTER-I

| Part | Course Type | Sub.Code | Title of the Course | Hrs/W eek | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-------------------------|--|---------------|---------------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A1 / U231H1 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC &NM | U232A1 | English | 4 + 2 | 3 + 2 | 3 | 25 | 75 | 100 |
| III | CC1 | U23CA1 | Financial Accounting I | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC2 | U23CA2 | Principles of Management | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC 1 | U23GA41 | i) Business Communication | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA42 | ii) Indian Economic Development | | | | | | |
| U23GA43 | | iii) Business Economics | | | | | | | |
| IV | SEC1 | U23SEA1 | Personality Development | 2 | 2 | 3 | 25 | 75 | 100 |
| | | U23FA1 | Foundation Course – Fundamentals of Commerce | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 28 + 2 | 23 + 2 | | | | 700 |

SEMESTER-II

| Part | Course Type | Sub. Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|--------------------------|-----------------------------------|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A2/ U231H2 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | U232A2 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC3 | U23CA3 | Financial Accounting II | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC4 | U23CA4 | Business Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC 2 | U23GA44 | i) Business Environment | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA45 | ii) Insurance and Risk Management | | | | | | |
| U23GA46 | | iii) International Trade | | | | | | | |
| IV | SEC2 | U23SEA2 | Principles of Co-operation | 2 | 2 | 3 | 25 | 75 | 100 |
| | SEC3/ NM | U23SEA3 | Digital Banking | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 23 | | | | 700 |

SEMESTER-III

| Part | Course Type | SUB. CODE | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-----------------|--|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A3/ U231H3 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | U232A3 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC5 | U23CA5 | Corporate Accounting I | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC6 | U23CA6 | Company Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC3 | U23GA47 | i) Business Legislation | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA48 | ii) Business Mathematics and Statistics | | | | | | |
| U23GA49 | | iii) E-Commerce | | | | | | | |
| IV | SEC4 | U23SEA4 | Entrepreneurial Skill – Commerce Practical | 1 | 1 | 3 | 25 | 75 | 100 |
| | SEC5/NM | U23SEA5 | Business Organisation | 2 | 2 | 3 | 25 | 75 | 100 |
| | E.V.S. | U23EVS1 | Environmental Studies | 1 | -- | -- | -- | - | -- |
| Total | | | | 30 | 22 | | | | 700 |

SEMESTER-IV

| Part | Course Type | Sub. Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|--------------------------|---------------------------------------|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A4/ U231H4 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | U232A4 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC7 | U23CA7 | Corporate Accounting II | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC8 | U23CA8 | Principles of Marketing | 4 | 4 | 3 | 25 | 75 | 100 |
| | GEC 4 | U23GA50 | i) Financial Services | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA51 | ii) Consumerism & Consumer Protection | | | | | | |
| U23GA52 | | iii) Operations Research | | | | | | | |
| IV | SEC6 | U23SEA6 | Consumer Behaviour | 2 | 2 | 3 | 25 | 75 | 100 |
| | SEC7 | U23SEA7 | Economic Analysis | 2 | 2 | 3 | 25 | 75 | 100 |
| | E.V.S. | U23EVS1 | Environmental Studies | 1 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 25 | | | | 800 |

SEMESTER-V

| Part | Course Type | Sub.Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|--|---|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| III | CC9 | U23CA9 | Cost Accounting I | 6 | 4 | 3 | 25 | 75 | 100 |
| | CC10 | U23CA10 | Banking Law and Practice | 5 | 4 | 3 | 25 | 75 | 100 |
| | CC11 | U23CA11 | Income Tax Law and Practice I | 5 | 4 | 3 | 25 | 75 | 100 |
| | CC12 | U23CA12 | Auditing and Corporate Governance | 4 | 4 | 3 | 25 | 75 | 100 |
| | DSEC1 | U23DA01 | i) Financial Management | 4 | 3 | 3 | 25 | 75 | 100 |
| | | U23DA02 | ii) Indirect Taxation | | | | | | |
| | DSEC2 | U23DA03 | i) Human Resource Management | 4 | 3 | 3 | 25 | 75 | 100 |
| U23DA04 | | ii) Office Management and Secretarial Practice | | | | | | | |
| IV | | U23SIA1 | Summer Internship/Industry Training (during IV Semester Vacation) | -- | 2 | -- | -- | -- | 100 |
| V | | U23VE1 | Value Education | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 26 | | | | 800 |

SEMESTER-VI

| Part | Course Type | Sub.Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|------------------------------|---|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| III | CC13 | U23CA13 | Cost Accounting II | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC14 | U23CA14 | Management Accounting | 6 | 4 | 3 | 25 | 75 | 100 |
| | CC15 | U23CA15 | Income Tax Law and Practice II | 6 | 3 | 3 | 25 | 75 | 100 |
| | DSEC3 | U23DA05 | i) Entrepreneurial Development | 5 | 3 | 3 | 25 | 75 | 100 |
| | | U23DA06 | ii) Computer Application in Business | | | | | | |
| | DSEC4 | U23DA07 | i) Logistics and Supply Chain Management | 5 | 3 | 3 | 25 | 75 | 100 |
| U23DA08 | | ii) Spreadsheet for Business | | | | | | | |
| IV | | | Extension Activity | -- | 1 | -- | -- | -- | 100 |
| | | U23PCA1 | General Awareness for Competitive Examination | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 21 | | | | 700 |

B.Com - COURSE STRUCTURE ABSTRACT

| Part | Course | Total No. of Courses | Hours | Credits | Marks |
|--------------|--|-----------------------------|--------------|----------------|--------------|
| I | Tamil | 4 | 24 | 12 | 400 |
| II | English | 4 | 24 | 12 | 400 |
| III | Core Course -Major(CCM) | 15 | 77 | 64 | 1500 |
| III | Generic Elective Course (GEC) | 4 | 16 | 16 | 400 |
| III | Discipline Specific Elective Course (DSEC) | 4 | 18 | 12 | 400 |
| IV | Internship | 1 | -- | 2 | 100 |
| IV | Skill Enhancement Course | 7 | 13 | 13 | 700 |
| IV | Foundation Course | 1 | 2 | 2 | 100 |
| IV | E.V.S. | 1 | 2 | 2 | 100 |
| IV | Extension Activity/NSS/NCC/SPORTS | 1 | - | 1 | 100 |
| IV | Professional Competency Skill | 1 | 2 | 2 | 100 |
| V | Value Education | 1 | 2 | 2 | 100 |
| Total | | 44 | 180 | 140 | 4400 |

Evaluation and Question Paper Pattern

| Internal Assessment | |
|---------------------------------------|-------------------|
| Test Average (Two Tests) | - 10 Marks |
| Model Examination | - 10 Marks |
| Assignment/ Group Task/ Quiz/ Seminar | - 5 Marks |
| Total | - 25 Marks |

Question Paper Setting Pattern for External Examination

Part A

MCQs 10 x 1=10 or 5 x 2 =10

Part B (Internal choice - either/or)

5 x 5 = 25

Part C (Internal choice - either/ or)

5 x 8 = 40

| Year | K1 | K2 | K3 |
|------|--|---|---|
| I | Part A (3 Questions) Part B (3 Questions) Part C (3 Questions) | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (1 Question) Part B (1 Question) Part C (1 Question) |
| II | Part A (1 Question) Part B (2 Questions) Part C (2 Questions) | Part A (3 Questions) Part B (2 Questions) Part C (2 Questions) | Part A (1 Question) Part B (1 Question) Part C (1 Question) |
| III | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (3 Questions) Part B (3 Questions) Part C (3 Questions) |

Bloom's Taxonomy

| Year | K1 | K2 | K3 |
|------|-----|-----|-----|
| I | 40% | 30% | 30% |
| II | 30% | 40% | 30% |
| III | 30% | 30% | 40% |

Passing Minimum

| | |
|------------------------|-----------------------------------|
| Internal 25 Marks | (No Passing Minimum) |
| External 75 Marks | (Passing Minimum 27 Marks) |
| Total 100 Marks | (Passing Minimum 40 Marks) |

Contents

- i. PO and PSO Description
 - ii. UG – Template
 - iii. Methods of Evaluation & Methods of Assessment
 - iv. Semester Index.
 - v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
- 1) *Course Lesson Box*
 - 2) *Course Objectives*
 - 3) *Units*
 - 4) *Learning Outcome*
 - 5) *Reference and Text Books*
 - 6) *Web Sources*
 - 7) *PO & PSO Mapping tables*

PROGRAMME OBJECTIVE:

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

**TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK
GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME**

| | |
|----------------------------|--|
| Programme: | B.Com General |
| Programme Code: | UCOE |
| Duration: | UG - 3 years |
| Programme Outcomes: | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> |

| | |
|--|---|
| | <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/re skilling.</p> |
| <p>Programme Specific Outcomes:</p> | <p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p> |

Credit Distribution for UG Programmes

| Sem I | Credit | H | Sem II | Credit | H | Sem III | Credit | H | Sem IV | Credit | H | Sem V | Credit | H | Sem VI | Credit | H |
|--|-----------|-----------|---|-----------|-----------|--|-----------|-----------|--|-----------|-----------|---|-----------|-----------|--|-----------|-----------|
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course –CC IX | 4 | 5 | 6.1 Core Course – CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course – CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII Core Industry Module | 5 | 5 | 5. 3.Core Course CC - XI | 4 | 5 | 6.3 Core Course – CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course – CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce CC -XII | 4 | 5 | 6.4 Elective - VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement - (Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
| | | | | | | 3.8 E.V.S. | - | 1 | 4.8 E.V.S | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 | | | | |
| | 23 | 30 | | 23 | 30 | | 22 | 30 | | 25 | 30 | | 26 | 30 | | 21 | 30 |
| Total – 140 Credits | | | | | | | | | | | | | | | | | |

| METHODS OF EVALUATION | | |
|------------------------------|--|------------------|
| Internal Evaluation | Continuous Internal Assessment Test | 25 Marks |
| | Assignments / Snap Test / Quiz | |
| | Seminars | |
| | Attendance and Class Participation | |
| External Evaluation | End Semester Examination | 75 Marks |
| Total | | 100 Marks |
| METHODS OF ASSESSMENT | | |
| Remembering (K1) | <ul style="list-style-type: none"> ● The lowest level of questions require students to recall information from the course content ● Knowledge questions usually require students to identify information in the textbook. | |
| Understanding (K2) | <ul style="list-style-type: none"> ● Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. ● The questions go beyond simple recall and require students to combined at a together | |
| Application (K3) | <ul style="list-style-type: none"> ● Students have to solve problems by using/ applying a concept learned in the classroom. ● Students must use their knowledge to determine a exact response. | |
| Analyze (K4) | <ul style="list-style-type: none"> ● Analyzing the question is one that asks the students to breakdown something into its component parts. ● Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. | |
| Evaluate (K5) | <ul style="list-style-type: none"> ● Evaluation requires an individual to make judgment on something. ● Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. ● Students are engaged in decision-making and problem–solving. ● Evaluation questions do not have single right answers. | |
| Create (K6) | <ul style="list-style-type: none"> ● The questions of this category challenge students to get engaged in creative and original thinking. ● Developing original ideas and problem solving skills | |

Highlights of the Revamped Curriculum:

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

Value additions in the Revamped Curriculum:

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

| | | |
|---|--|--|
| II year Vacation activity | Internship / Industrial Training | <ul style="list-style-type: none"> ● Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students to gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | <ul style="list-style-type: none"> ● Self-learning is enhanced ● Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of Professional Competency component | <ul style="list-style-type: none"> ● Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; ● ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits: For Advanced Learners / Honors degree | | <ul style="list-style-type: none"> ● To cater to the needs of peer learners / research aspirants |

| | |
|---|--|
| Skills acquired from the Courses | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferable Skill |
|---|--|

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

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA1 | 5 | | | | 5 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

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

Prerequisites: Should have studied Accountancy in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books – – Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | 15 |
| II | Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | 15 |

| | | |
|--------------|--|-----------|
| III | Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | 15 |
| IV | Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | 15 |
| V | Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only) | 15 |
| TOTAL | | 75 |

THEORY 20% & PROBLEM 80%

| CO | Course Outcomes |
|-----|--|
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3 | Analyse the various methods of providing depreciation |
| CO4 | Evaluate the methods of calculation of profit |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

Textbooks

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

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA2 | 5 | | | | 4 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | <input type="checkbox"/> | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | <input type="checkbox"/> |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | <input type="checkbox"/> | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | <input type="checkbox"/> |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | 15 |
| II | Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | 15 |

| | | |
|------------------------|--|-----------|
| III | <p>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.</p> | 15 |
| IV | <p>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].</p> | 15 |
| V | <p>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].</p> | 15 |
| Total | | 75 |
| Course Outcomes | | |
| CO1 | Demonstrate the importance of principles of management. | |
| CO2 | Paraphrase the importance of planning and decision making in an organization. | |
| CO3 | Comprehend the concept of various authorities and responsibilities of an organization. | |
| CO4 | Enumerate the various methods of Performance appraisal | |
| CO5 | Demonstrate the notion of directing, co-coordination and control in the management. | |
| Textbooks | | |
| 1 | Gupta.C.B, - Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw Hill, Noida. | |
| 4 | L.M. Prasad, Principles of Management, S.Chand& Sons Co. Ltd, New Delhi. | |

| | |
|--|---|
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. |
| Reference Books | |
| 1 | K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3 | Griffffin, Management principles and applications, Cengage learning, India. |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. |
| 5 | Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | http://www.universityofcalicut.info/sy1/management |
| 2 | https://www.managementstudyguide.com/manpower-planning.htm |
| 3 | https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392 |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA41 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | <input type="checkbox"/> | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | <input type="checkbox"/> |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | <input type="checkbox"/> | Skill Development | <input type="checkbox"/> | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | 12 |
| II | Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars | 12 |

| | | |
|------------------------|---|-----------|
| III | Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | 12 |
| IV | Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | 12 |
| V | Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Acquire the basic concept of business communication. | |
| CO2 | Exposed to effective business letter | |
| CO3 | Paraphrase the concept of various correspondences. | |
| CO4 | Prepare Secretarial Correspondence like agenda, minutes and various business reports. | |
| CO5 | Acquire the skill of preparing an effective resume | |
| Textbooks | | |
| 1 | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. | |
| 2 | Gupta and Jain, Business Communication, Sahitya Bhawan Publication, New Delhi. | |
| 3 | K.P. Singha, Business Communication, Taxmann, New Delhi. | |
| 4 | R S.N.Pillaiand BhagavathiS,Commercial Correspondence, Chand Publications, New Delhi. | |
| 5 | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. | |
| Reference Books | | |
| 1 | V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi. | |
| 2 | Rithika Motwani, Business communication, Taxmann, New Delhi. | |

| | |
|--|---|
| 3 | Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. |
| 4 | Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi. |
| 5 | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://accountingseekho.com/ |
| 2 | https://www.testpreptraining.com/business-communications-practice-exam-questions |
| 3 | https://bachelors.online.nmims.edu/degree-programs |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 15 | 15 | 15 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| AVG | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2.2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA42 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | |
|---------------------------|---|------------------------|---|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics |
| Relevant to National need | ☐ | Entrepreneurship | | Addresses Gender Sensitisation |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability |
| Relevant to Local need | ☐ | | | Addresses Human Values |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development | 12 |
| II | Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | 12 |
| III | National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectoral Contribution to National Income. National Income and Economic Welfare | 12 |

| | | |
|------------------------|---|-----------|
| IV | Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | 12 |
| V | Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Elaborate the role of State and Market in Economic Development | |
| CO2 | Explain the Sectoral contribution to National Income | |
| CO3 | Illustrate and Compare National Income at constant and current prices. | |
| CO4 | Describe the canons of public expenditure | |
| CO5 | Understand the theories of money and supply | |
| Textbooks | | |
| 1 | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi | |
| 2 | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai | |
| 3 | Remesh Singh, Indian Economy, McGraw Hill, Noida. | |
| 4 | Nitin Singhania, Indian Economy, McGraw Hill, Noida. | |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. | |
| Reference Books | | |
| 1 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. | |
| 2 | Sukumar Chakravarthi : Development Planning- Indian Experience, OUP, New Delhi. | |
| 3 | Ramesh Singh, Indian Economy, McGraw Hill, Noida. | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | |

| | |
|--|---|
| 5 | Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | http://www.jstor.org |
| 2 | http://www.indiastat.com |
| 3 | http://www.epw.in |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 10 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| AVG | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|--------------------------|------------------------|---|--------------------------|--|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23GA43 | 4 | | | | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | <input type="checkbox"/> | Employability Oriented | | <input type="checkbox"/> | Addresses Professional Ethics | | | |
| Relevant to National need | | <input type="checkbox"/> | Entrepreneurship | | | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | <input type="checkbox"/> | Skill Development | | | Addresses Environment and Sustainability | | | |
| Relevant to Local need | | <input type="checkbox"/> | | | | Addresses Human Values | | | |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the approaches to economic analysis | | | | | | | | |
| LO2 | To know the various determinants of demand | | | | | | | | |
| LO3 | To gain knowledge on concept and features of consumer behaviour | | | | | | | | |
| LO4 | To learn the laws of variable proportions | | | | | | | | |
| LO5 | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, | | | | | | | | 12 |
| II | Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | | | | | | | | 12 |

| | | |
|------------------------|--|-----------|
| III | Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Co-ordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | 12 |
| IV | Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | 12 |
| V | Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Explain the positive and negative approaches in economic analysis | |
| CO2 | Understood the factors of demand forecasting | |
| CO3 | Know the assumptions and significance of indifference curve | |
| CO4 | Outline the internal and external economies of scale | |
| CO5 | Relate and apply the various methods of pricing | |
| Textbooks | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | |
| 3 | Aryamala.T, Business Economics, Vijay Nocol, Chennai. | |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. | |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. | |

| Reference Books | |
|--|---|
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ |
| 2 | https://www.icsi.edu/ |
| 3 | https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160 |

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

| | PO1 | PO 2 | PO 3 | PO 4 | PO5 | PO6 | PO 7 | PO 8 | PSO1 | PSO2 | PSO3 |
|------------|------------|-------------|-------------|-------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

SKILL ENHANCEMENT COURSE-PERSONALITY DEVELOPMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23SEA1 | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | <input type="checkbox"/> | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | <input type="checkbox"/> |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | <input type="checkbox"/> | Addresses Gender Sensitisation | |
| Relevant to Regional | <input type="checkbox"/> | Skill Development | <input type="checkbox"/> | Addresses Environment and Sustainability | |
| Relevant to Local need | <input type="checkbox"/> | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To understand the basic concepts of Personality Development. |
| LO2 | To know about the Attitude and Self Motivation. |
| LO3 | To learn the importance of Self-Esteem and Interpersonal Relationships. |
| LO4 | To become a successful leader and build a good team. |
| LO5 | To develop good manners and etiquette. |

Prerequisites: Should have studied XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | UNIT I Introduction to Personality Development – Dimensions of Personality – Significance of Personality Development | 6 |
| II | UNIT II Attitude – Concept – Significance – Factors affecting attitudes – Positive attitude – Advantages – Negative attitude – Disadvantages – Ways to develop positive attitude – Concept of motivation – significance – Importance of Self- motivation. | 6 |
| III | UNIT III Self-Esteem – Symptoms – Advantages – Interpersonal Relationships – Lateral thinking. | 6 |
| IV | UNIT IV Leadership and Qualities of a successful Leader – Character building – Team-work – Advantages and Disadvantages | 6 |

| | | |
|--|--|-----------|
| V | UNIT V Body Language – Importance – factors – Good Manners and etiquette | 6 |
| TOTAL | | 30 |
| Course Outcomes | | |
| CO1 | Develop Personality Skills. | |
| CO2 | Ability to present oneself with good attitude. | |
| CO3 | Build Self-confidence, overcome self-doubt | |
| CO4 | Understanding the importance of interpersonal relationships | |
| CO5 | Develop and maintain good manners | |
| Textbooks | | |
| 1. | Personality Development – Harold R. Wallace & L. Ann Masters | |
| 2 | Personality Development and Soft Skills – Dramtech Publisher, Shikha Kapoor | |
| 3 | Personality Development – Fingerprint Publishing, DP Sabarwal | |
| 4 | Personality Development - Hurlock, E.B, Tata McGraw Hill, NewDelhi | |
| 5 | Personality Development & Communication Skills – Taxmann Publications, S.S. Narula | |
| Reference Books | | |
| 1. | Personality Development and Career Management–A Pragmatic perspective–R.M. Omkar | |
| 2 | Personality Development and Communications Skills – Dr.C.B.Gupta | |
| 3 | Education and Personality Development – Dr. T. Ramasami | |
| 4 | Organisational Behaviour - Stephen P. Robbins and Timothy, Prentice Hall | |
| 5 | How to Succeed at Interviews - Andrews, Sudhir, Tata McGraw Hill, NewDelhi | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |

| | |
|---|---|
| 1 | https://www.slideshare.net/attitude |
| 2 | https://www.slideshare.net/leadership |
| 3 | https://joannabel.com/best-personal |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE–FUNDAMENTALS OF COMMERCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23FA1 | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|--|
| LO1 | To understand the basics of Commerce |
| LO2 | To learn about different types of Organisation |
| LO3 | To know the procedures of opening a bank account |
| LO4 | To familiarise with the basic concepts of insurance |
| LO5 | To gain knowledge in the basic terms of Central tendency and Interest calculations |

Prerequisites: Should have studied XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | UNIT I Concept of Business – Objective – Commerce, Trade and Industry. | 6 |
| II | UNIT II Forms of Organisation – Sole Proprietorship – Partnership firm – Joint Stock Company – Features – Merits and Demerits. | 6 |
| III | UNIT III Banking – Definition of Bank – Classification of Banks – Meaning of Banker – Customer – Procedure for opening an account. | 6 |
| IV | UNIT IV Insurance – Meaning – Principles of Insurance – Life Insurance and General Insurance (Fire and Marine) | 6 |

| | | |
|--|--|-----------|
| V | UNIT V Measures of Central Tendency – Mean, Median and Mode, Calculation of Interest – Simple and Compound. | 6 |
| TOTAL | | 30 |
| Course Outcomes | | |
| CO1 | Understand the concepts of Business | |
| CO2 | Familiarise with types of organisation | |
| CO3 | Develop the skill to do banking transactions | |
| CO4 | Gain knowledge about insurance | |
| CO5 | Apply the statistical tools and calculate interest | |
| Textbooks | | |
| 1. | Business Organisation & Management – Pearson Publishers, P.C.Tulsian& Vishal Pandey | |
| 2. | Business Organisation – SahityaBhawan publications, Dr.PadmakarAsthana&Dr. Sahai | |
| 3. | Banking Theory and Practice – S. Chand & Company Ltd, K.C.Shekhar, LekshmyShekhar | |
| 4. | Principles & Practice of Insurance – Margham Publications, Dr.A. Murthy | |
| 5. | Business Statistics and Mathematics – Margham Publications, P.R. Vittal | |
| Reference Books | | |
| 1. | Fundamentals of Business Organisation – Sultan Chand & sons, Y.K. Bhushan | |
| 2. | Principles and Practice of Insurance – Himalaya Publishing House, Periasamy | |
| 3. | Principles & Practices of Banking – Macmillan, Indian Institute o Banking & Finance | |
| 4. | Business Statistics – Sultan Chand & Sons, S.P. Gupta &M.P.Gupta | |
| 5. | Business Mathematics – Himalaya Publishing House, J.K.Singh | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1. | www.ia.org.hk | |
| 2. | www.iibf.org | |

| | |
|----|------------------|
| 3. | www.irdai.gov.in |
|----|------------------|

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II
CORE – III: FINANCIAL ACCOUNTING II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA3 | 5 | | | | 5 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | <input type="checkbox"/> |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | <input type="checkbox"/> | Addresses Gender Sensitisation | |
| Relevant to Regional | <input type="checkbox"/> | Skill Development | <input type="checkbox"/> | Addresses Environment and Sustainability | |
| Relevant to Local need | <input type="checkbox"/> | | | Addresses Human Values | <input type="checkbox"/> |

Learning Objectives

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

Prerequisites: Should have studied Accountancy in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | 15 |
| II | Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. | 15 |

| | | |
|-----|---|-----------|
| III | Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | 15 |
| IV | Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | 15 |
| V | Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India - Role of IFRS- IFRS Adoption vs Convergence - Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | 15 |
| | TOTAL | 75 |

THEORY 20% & PROBLEMS 80%

Course Outcomes

| | |
|------------|--|
| CO1 | To evaluate the Hire purchase accounts and Instalment systems |
| CO2 | To prepare Branch accounts and Departmental Accounts |
| CO3 | To understand the accounting treatment for admission and retirement in partnership |
| CO4 | To know Settlement of accounts at the time of dissolution of a firm. |
| CO5 | To elaborate the role of IFRS |

Textbooks

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

Reference Books

| | |
|---|---|
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. |
| 2 | Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. |

| | |
|--|---|
| 3 | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. |
| 4 | Tulsian , Advanced Accounting, Tata MC. Graw hills, India. |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2 | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3 | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOT | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| AVG | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA4 | 5 | | | | 4 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

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 |

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | 15 |
| II | Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract | 15 |
| III | Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – | 15 |

| | | |
|--|--|-----------|
| IV | Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | 15 |
| V | Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | 15 |
| TOTAL | | 75 |
| Course Outcome | | |
| CO1 | Explain the Objectives and significance of Mercantile law | |
| CO2 | Understand the clauses and exceptions of Indian Contract Act. | |
| CO3 | Outline the contract of indemnity and guarantee | |
| CO4 | Familiar with the provision relating to Bailment and Pledge | |
| CO5 | Explain the various provisions of Sale of Goods Act 1930 | |
| Textbooks | | |
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | |
| 3 | M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi | |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. | |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. | |
| Reference Books | | |
| 1 | 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 NiraliPrakashan Publication, Pune. | |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | www.cramerz.comwww.digitalbusinesslawgroup.com | |

| | |
|---|---|
| 2 | http://swcu.libguides.com/buslaw |
| 3 | http://libguides.slu.edu/businesslaw |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE– II: BUSINESS ENVIRONMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA44 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | ☐ |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | 12 |
| II | Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | 12 |
| III | Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | 12 |

| | | |
|------------------------|--|-----------|
| IV | Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | 12 |
| V | Technological Environment Technological Environment – Concept - Meaning - Features of Technology- Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Remember the nexus between environment and business. | |
| CO2 | Apply the knowledge of the Political Environment in which the businesses operate. | |
| CO3 | Analyze the various aspects of Social and Cultural Environment. | |
| CO4 | Evaluate the parameters in the Economic Environment. | |
| CO5 | Create a conducive Technological Environment for business to operate globally. | |
| Textbooks | | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi | |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai | |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. | |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai | |
| 5. | Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi | |
| Reference Books | | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi | |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi | |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai | |
| 4. | Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai | |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey | |

| | |
|--|-------------------------------|
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | www.mbaofficial.com |
| 2 | www.yourarticlelibrary.com |
| 3 | www.businesscasestudies.co.uk |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| TOT | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| AVG | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA45 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development. | 12 |
| II | Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance | 12 |

| | | |
|------------------------|---|-----------|
| III | General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement. | 12 |
| IV | Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management. | 12 |
| V | IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Identify the workings of insurance and hedging | |
| CO2 | Evaluate the types of insurance policies and settlement | |
| CO3 | Settle claims under various types of general insurance | |
| CO4 | Know the protection provided for insurance policy holders under IRDA | |
| CO5 | Evaluate the assessment and retention of risk | |
| Textbooks | | |
| 1 | Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi. | |
| 2 | Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai. | |
| 3 | M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi. | |
| 4 | Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida. | |
| 5 | Thomas Coleman, A Practical Guide to Risk Management, CFA, India. | |
| Reference Books | | |
| 1 | John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey. | |

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|--|---|
| 2 | P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai. |
| 3 | Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi. |
| 4 | NaliniPravaTripathy, PrabirPaal, 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 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE - II: INTERNATIONAL TRADE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|------------------------|---|--|---------|-------------|-------|----------|--------------|-------------------------|---|------------------------|---|-------------------------------|---|---------------------------|---|------------------|---|--------------------------------|--|----------------------|--|-------------------|---|--|--|------------------------|--|--|--|------------------------|--|
| | | | | | | | CIA | External | Total | | | | | | | | | | | | | | | | | | | | | | | | |
| U23GA46 | 4 | | | | 4 | 4 | 25 | 75 | 100 | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>Relevant to Global need</td> <td>☐</td> <td>Employability Oriented</td> <td>☐</td> <td>Addresses Professional Ethics</td> <td>☐</td> </tr> <tr> <td>Relevant to National need</td> <td>☐</td> <td>Entrepreneurship</td> <td>☐</td> <td>Addresses Gender Sensitisation</td> <td></td> </tr> <tr> <td>Relevant to Regional</td> <td></td> <td>Skill Development</td> <td>☐</td> <td>Addresses Environment and Sustainability</td> <td></td> </tr> <tr> <td>Relevant to Local need</td> <td></td> <td></td> <td></td> <td>Addresses Human Values</td> <td></td> </tr> </table> | | | | | | | | | | Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ | Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | | Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | | Relevant to Local need | | | | Addresses Human Values | |
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Local need | | | | Addresses Human Values | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning Objectives | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO1 | To enable students familiarise with the basics of International Trade. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO2 | To know the various theories of international trade. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO3 | To impart knowledge about balance of trades and exchange rates. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO4 | To gain knowledge about international institutions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO5 | To gain insights on World Trade Organisation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | | | | | | | | | | | | | | | | | | | | | | | | |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| II | Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory. | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|------------------------|---|-----------|
| III | Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. | 12 |
| IV | International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD. | 12 |
| V | World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Distinguish between the concept of internal and international trade. | |
| CO2 | Define the various theories of international trade. | |
| CO3 | Examine the balance of trade and exchange rates | |
| CO4 | Appraise the role of IMF and IBRD. | |
| CO5 | Define the workings of WTO and with special reference to India. | |
| Textbooks | | |
| 1 | Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04. | |
| 2 | Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92. | |
| 3 | Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California. | |
| 4 | H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14. | |
| 5 | BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai | |
| Reference Books | | |
| 1 | Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai | |
| 2 | Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai | |

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|--|---|
| 3 | Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi |
| 4 | S Sankaran , International Trade, Margham Publication, Chennai |
| 5 | C B Gupta, International Business, S Chand Publishing, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/ |
| 2 | https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644 |
| 3 | https://www.wto.org/english/thewto_e/countries_e/india_e.htm |

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

| | PO 1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE – PRINCIPLES OF CO-OPERATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23SEA2 | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

Learning Objectives

| | |
|------------|---|
| LO1 | To understand the basics of Cooperation |
| LO2 | To learn about the different stages of Cooperative principles |
| LO3 | To know about the different forms of Organisation |
| LO4 | To gain knowledge about the forms of Economic System |
| LO5 | To familiarise with the types of Cooperatives |

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Origin and Development of Co-operation – Meaning – Definition – Features –Importance – Objectives – Benefits of co-operation. | 6 |
| II | Co-operative Principles – Different Stages – Rochdale Model – Karve Committee on co-operative Principles of ICA in 1995 (IV Stage) | 6 |
| III | Co-operatives and other Forms of Business Organisation - Distinctive Features of a Co-operative Organisation vis-à-vis partnership and Joint Stock Companies | 6 |
| IV | Co-operative and other forms of Economic System – Capitalism, Socialism and co-operation – co-operation as a system, Sector and a movement. | 6 |
| V | Types of Co-operatives in India – Short term and medium term Co-operative credit structure – Primary Agricultural credit societies – Urban Co-operative Banks – Employees credit societies District Co-operative Banks and State Co-operative Banks | 6 |

| | | |
|--|---|-----------|
| | TOTAL | 30 |
| Course Outcomes | | |
| CO1 | Students will learn about the basics of cooperation | |
| CO2 | Clarity in the principles of cooperation | |
| CO3 | Understand the different forms of business organisation | |
| CO4 | Develop knowledge about the forms of Economic system | |
| CO5 | Understanding the concepts of credit structure | |
| Textbooks | | |
| 1 | Cooperation in India – SahityaBhawan Publications, Dr. B.S. Mathur | |
| 2 | Cooperation Concept and Theory, Arudra Academy, A.JohnWinfed and V. Kulandaiswamy | |
| 3 | History and Principles of Cooperation – R. Lall Book Depot, R.D. Bedi | |
| 4 | Cooperation Dairying in India – Rainbow Publications, Dr. V. Kulandaiswamy | |
| 5 | Cooperative Growth and New Dimensional – Discovery Publications, Tripathi.S.N | |
| Reference Books | | |
| 1 | Theory of Cooperation – Himalaya Publishing House, Sharada. V | |
| 2 | Cooperation Principles, Problems and Practice - Ane Books India, T.N. Hajela | |
| 3 | Cooperative Principles and Practice – Discovery Publishing House, M. Karthikeyan. | |
| 4 | Cooperative Law and Other Laws – Pragati Books, Prof. Kulkarni | |
| 5 | The Evoulution of Cooperation – Basic Books, Robert Axelrod | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | www.ica.coop | |
| 2 | www.ncui.coop | |
| 3 | www.cooperation.gov.in | |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SKILL ENHANCEMENT COURSE – DIGITAL BANKING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|------------------------|---|---------|--|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23SEA3 | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | Employability Oriented | | | Addresses Professional Ethics | | | |
| Relevant to National need | | | Entrepreneurship | | | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | | Skill Development | | | Addresses Environment and Sustainability | | | |
| Relevant to Local need | | | | | | Addresses Human Values | | | |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the basics of Banking | | | | | | | | |
| LO2 | To know about the basics of Online Banking | | | | | | | | |
| LO3 | To learn the concepts of net banking | | | | | | | | |
| LO4 | To familiarise with the basic concepts of Security | | | | | | | | |
| LO5 | To gain knowledge about the concepts of Digital signature | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking. | | | | | | | | 6 |
| II | Introduction –concept and meaning of electronic delivery channels-need for computerization-Automatic Teller Machine(ATM) at home – Electronic Fund Transfer(EFT)-uses –computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer - uses of EMT | | | | | | | | 6 |
| III | Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque- Magnetic InkCharacter Recognition (MICR) and Cheques -E-Banking in India- Procedure-Programmes-Components-How to go on net for Online Banking-advantages- Limitations. | | | | | | | | 6 |

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|------------------------|---|-----------|
| IV | Introduction needs for security –Security concepts-Privacy –Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy-Tampering-Encryption –Meaning- The encryption process-may appear as follows -Cryptogram-Cryptanalyst- cryptography-Types of Cipher systems –Code systems | 6 |
| V | Digital certificate-Digital Signature & Electronic Signature-E-Security solutions—solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone-E-software security Internet-Transactions-Transaction security. | 6 |
| TOTAL | | 30 |
| Course Outcomes | | |
| CO1 | Improve skills in the basics of banking | |
| CO2 | Work in Online Banking | |
| CO3 | Learn the applications of Banking Transactions | |
| CO4 | Understand the security skills | |
| CO5 | Apply the Concepts of Digital Signature | |
| Textbooks | | |
| 1 | C.S. Rayudu, E-Business, Himalaya Publishing House. | |
| 2 | Digital Banking Ready reference for Customer – Pradeep Kumar Ray | |
| 3 | Digital Bank: Strategies to Launch or Become a Digital Bank – Embassy Books, Chris Skinner | |
| 4 | Security in Electronic Banking – Macmillan Education, Indian Institute of Banking & Finance | |
| 5 | Digital Banking – Taxmann Publication, Indian Institute of Banking & Finance | |
| Reference Books | | |
| 1 | Roger Hunt & John Shelly, Computers and Commonsense. | |
| 2 | E-Commerce - Bhushan Dewan | |
| 3 | Retail and Digital Banking – Kogan Page, John Henderson | |
| 4 | Information Technology & Digital Banking - Macmillan Education, Indian Institute of Banking & Finance | |
| 5 | Electronic Banking Frauds – Lawmann’s Publications, Kant Mani | |

NOTE: Latest Edition of Textbooks May be Used

Web Resources

| | |
|---|--|
| 1 | www.ncr.com |
| 2 | www.fimoney |
| 3 | www.iibf.org.in |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA5 | 5 | | | | 5 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

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

Prerequisite: Should have studied Financial Accounting in I Year

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | 15 |
| II | Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. 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. | 15 |

| | | |
|--------------------------------------|---|-----------|
| III | Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | 15 |
| IV | Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | 15 |
| V | Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only) | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | |
| CO2 | Asses the accounting treatment of issue and redemption of preference shares and debentures | |
| CO3 | Construct Financial Statements applying relevant accounting treatments | |
| CO4 | Compute the value of goodwill and shares under different methods and assess its applicability | |
| CO5 | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | |
| Textbooks | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, NewDelhi. | |
| 2 | R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | |
| 3 | Broman, Corporate Accounting, Taxmann, New Delhi. | |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi. | |

| | |
|--|---|
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. |
| Reference Books | |
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi |
| 3 | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.tickertape.in/blog/issue-of-shares/ |
| 2 | https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf |
| 3 | https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA6 | 5 | | | | 4 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | ☐ |

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | 15 |
| II | Formation of Company Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | 15 |
| III | Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | 15 |

| | | |
|------------------------|---|-----------|
| IV | Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | 15 |
| V | Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Understand the classification of companies under the act | |
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association | |
| CO3 | Know the qualification and disqualification of Auditors | |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | |
| CO5 | Analyse the modes of winding up | |
| Textbooks | | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | |
| 4 | Shusma Aurora, Business Law, Taxmann, New Delhi | |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida | |
| Reference Books | | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, Bhopal | |

| | |
|--|---|
| 4 | S.D.Geet, Business Law NiraliPrakashan 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 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| TOT | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| AVG | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|------------------------|-------------|--|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23GA47 | 4 | | | | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | | | Employability Oriented | ☐ | Addresses Professional Ethics | | |
| Relevant to National need | | | | | Entrepreneurship | | Addresses Gender Sensitisation | | |
| Relevant to Regional | | | | | Skill Development | | Addresses Environment and Sustainability | | |
| Relevant to Local need | | | | | | | Addresses Human Values ☐ | | |
| LO1 | To impart knowledge on the Factories Act, 1948 | | | | | | | | |
| LO2 | To provide insights on the Foreign Exchange Management Act, 1999 | | | | | | | | |
| LO3 | To inculcate knowledge about the Prevention of Money Laundering Act, 2002 | | | | | | | | |
| LO4 | To enable the students to learn about the Competition Act 2002 | | | | | | | | |
| LO5 | To familiarise the students about the existence of Intellectual Property Rights | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures. | | | | | | | | 12 |
| II | Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance. | | | | | | | | 12 |

| | | |
|------------------------|---|-----------|
| III | Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures. | 12 |
| IV | Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution. | 12 |
| V | Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Acquire knowledge on Factories Act, 1948 | |
| CO2 | Analyse the role of Foreign Exchange Management Act, 1999 | |
| CO3 | Understand the practical implications of Prevention of Money Laundering Act, 2002 | |
| CO4 | Evaluate the importance of Competition Act, 2002 | |
| CO5 | Gain knowledge on Intelligence Property Rights | |
| Textbooks | | |
| 1 | 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, Noida | |
| 2 | Shawn Kopel, Guide to business law, Oxford University Press, England | |
| 3 | M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi | |
| 4 | C.L. Bansal. Business law, Taxmann, New Delhi | |

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 13 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS AND STATISTICS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA48 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | <input type="checkbox"/> | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | <input type="checkbox"/> | Addresses Gender Sensitisation | |
| Relevant to Regional | <input type="checkbox"/> | Skill Development | <input type="checkbox"/> | Addresses Environment and Sustainability | <input type="checkbox"/> |
| Relevant to Local need | <input type="checkbox"/> | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|--|
| LO1 | To impart knowledge on the basics of ratio, proportion, indices and proportions |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. |
| LO3 | To familiarise with the measures of central tendency |
| LO4 | To conceptualise with correlation coefficient |
| LO5 | To gain knowledge on time series analysis |

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Ratio Ratio, Proportion and Variations, Indices and Logarithms. | 12 |
| II | Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications. | 12 |
| III | Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Coefficient. | 12 |

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

| | |
|--|---|
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.britannica.com/biography/Henry-Briggs |
| 2 | https://corporatefinanceinstitute.com/resources/data-science/central-tendency/ |
| 3 | https://www.expressanalytics.com/blog/time-series-analysis/ |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E- COMMERCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA49 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|--------------------------|------------------------|--------------------------|--|--------------------------|
| Relevant to Global need | <input type="checkbox"/> | Employability Oriented | <input type="checkbox"/> | Addresses Professional Ethics | <input type="checkbox"/> |
| Relevant to National need | <input type="checkbox"/> | Entrepreneurship | <input type="checkbox"/> | Addresses Gender Sensitisation | |
| Relevant to Regional | <input type="checkbox"/> | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | <input type="checkbox"/> |

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce. | 12 |
| II | E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing. | 12 |

| | | |
|------------------------|--|-----------|
| III | E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web. | 12 |
| IV | Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | 12 |
| V | Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Understand the role and features of world wide web | |
| CO2 | Understand the Benefits and model of e-tailing | |
| CO3 | Use the web enabled services | |
| CO4 | Tackle the threats in internet security system | |
| CO5 | Know about the Ethical principles Privacy and Information Rights | |
| Textbooks | | |
| 1 | Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi | |
| 2 | S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi | |
| 3 | David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill | |
| 4 | Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida | |
| 5 | W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai | |
| Reference Books | | |
| 1 | Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai | |

| | |
|--|---|
| 2 | Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi |
| 3 | Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi |
| 4 | Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai |
| 5 | J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.investopedia.com/terms/e/ecommerce.asp |
| 2 | https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/ |
| 3 | https://techbullion.com/the-importance-of-ethics-in-ecommerce/ |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOT | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

SKILL ENHANCEMENT COURSE – COMMERCE PRACTCAL

| | | | | | | | |
|--|----------|----------|----------|----------|---------------|--|--------------|
| | L | T | P | S | Credit | | Marks |
|--|----------|----------|----------|----------|---------------|--|--------------|

| Subject Code | | | | | | Inst. Hours | CIA | External | Total | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|------------------------|---|--|---|-------------|-----|----------|--------------|-------------------------|---|------------------------|---|-------------------------------|--|---------------------------|---|------------------|---|--------------------------------|--|----------------------|---|-------------------|---|--|--|------------------------|---|--|--|------------------------|--|
| U23SEA4 | 1 | | | | 1 | 1 | 25 | 75 | 100 | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>Relevant to Global need</td> <td>☐</td> <td>Employability Oriented</td> <td>☐</td> <td>Addresses Professional Ethics</td> <td></td> </tr> <tr> <td>Relevant to National need</td> <td>☐</td> <td>Entrepreneurship</td> <td>☐</td> <td>Addresses Gender Sensitisation</td> <td></td> </tr> <tr> <td>Relevant to Regional</td> <td>☐</td> <td>Skill Development</td> <td>☐</td> <td>Addresses Environment and Sustainability</td> <td></td> </tr> <tr> <td>Relevant to Local need</td> <td>☐</td> <td></td> <td></td> <td>Addresses Human Values</td> <td></td> </tr> </table> | | | | | | | | | | Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | | Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | | Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | | Relevant to Local need | ☐ | | | Addresses Human Values | |
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Local need | ☐ | | | Addresses Human Values | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning Objectives | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO1 | Developing the skill to fill all the forms in various Banks. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO2 | Learning to fill forms in Insurance Companies. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO3 | Knowing to fill up all the forms in Postal department. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO4 | Understanding the procedure to fill up the forms in Government Offices. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO5 | Learning the procedure to apply for PAN Card through Online. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|------------------------|--|-----------|
| I | Filling up of forms in Banking Sector. | 3 |
| II | Filling up of forms in Insurance Sector. | 3 |
| III | Filling up of forms in Postal Department. | 3 |
| IV | Filling up of forms in Government Offices. | 3 |
| V | Applying for PAN card through Online. | 3 |
| | TOTAL | 15 |
| Course Outcomes | | |
| CO1 | Fill up all the forms in Banking Sector in an efficient way. | |
| CO2 | Developed Skill in filling up of all the forms in Insurance Sector. | |
| CO3 | Gained Knowledge in filling up of all the forms in Postal department. | |
| CO4 | Understood the procedure of filling up of forms in Government Offices. | |
| CO5 | Learned the procedure to apply for PAN Card through Online. | |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

| | | | | | | | | | | | |
|------------|----|----|-----|----|----|----|----|----|----|----|----|
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOT | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

SKILL ENHANCEMENT COURSE – BUSINESS ORGANISATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23SEA5 | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To understand the meaning and scope of business and evaluation of business organisation |
| LO2 | To familiarise on how to establish a new business unit |
| LO3 | To learn the different forms of business organisation |
| LO4 | To understand the different forms of business combination |
| LO5 | To gain knowledge about organisation principles and the types of it. |

Prerequisites: Should have studied Accountancy in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Business Meaning - Definition – Scope of business – Classification of business activities – Business organisation – Meaning - Definition– Characteristics – Evolution of Business Organisation – Modern Business Organisation – Modern Business – Business and Profession | 6 |
| II | Business Unit Establishing a new Business Unit – Meaning of Promotion – Features for business – Plant Location – Plant Layout and size of Business Unit | 6 |
| III | Forms of Business Organisation Sole Proprietorship – Partnership – Joint Stock Company- Co Operatives | 6 |
| IV | Business Combination Meaning – Causes – Objectives – Types and Forms of Merger – Take Overs and Acquisitions | 6 |

| | | |
|--|--|-----------|
| V | Organisation Meaning – Definition – Principles – Types of Organisation – Advantages –Disadvantages | 6 |
| | TOTAL | 30 |
| Course Outcomes | | |
| CO1 | Understand the Scope of Business and Profession. | |
| CO2 | Explain the establishment of business unit. | |
| CO3 | Analyse the different forms of organisation. | |
| CO4 | Evaluate the various types and forms of merger. | |
| CO5 | Examine the types of Organisation. | |
| Text Books | | |
| 1 | Business Organisation and Management – Sultan Chand, Y.K.Bhushan | |
| 2 | Business Organisation – Himalaya Publications, Sherlekar | |
| 3 | Industrial Organisation and Management – Sultan Chand, C.B.Gupta | |
| 4 | Business Organisation – Margham Publications, C.D. Balaji & G. Prasad | |
| Reference Books | | |
| 1 | Business Organisation – Sahitya Bhawan Publications, Dr. Padmakar Asthana, Dr. I.M. Sahai | |
| 2 | Business Organisation – Gullybaba Publishing House Pvt. Ltd | |
| 3 | Business Organisation and Management – Scholar tech Press, Dr.Shveta Kalra, Dr.Neha Singhal | |
| 4 | Business Organisation – Kalyan Publications, R.K. Sharma & Shashi K. Gupta | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |

| | |
|--|--|
| | www.questionpro.com |
| | www.indeed.com |
| | www.investopedia.com |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOT | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA7 | 5 | | | | 5 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

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

Prerequisite: Should have studied Financial Accounting in I Year

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | <p>Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</p> | 15 |
| II | <p>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.</p> | 15 |

| | | |
|--------------------------------------|--|-----------|
| III | Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | 15 |
| IV | Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | 15 |
| V | Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Understand the accounting treatment of amalgamation, Internal and external reconstruction | |
| CO2 | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. | |
| CO3 | Synthesize and prepare final accounts of Insurance companies in the prescribed format | |
| CO4 | Give the consolidated accounts of holding companies | |
| CO5 | Preparation of liquidator’s final statement of account | |
| Textbooks | | |
| 1 | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. | |
| 2 | Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. | |
| 3 | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. | |
| 4 | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. | |
| 5 | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai | |
| Reference Books | | |
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi | |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi | |

| | |
|--|---|
| 3 | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126 |
| 2 | https://www.slideshare.net/debchat123/accounts-of-banking-companies |
| 3 | https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

CORE – VIII: PRINCIPLES OF MARKETING

| Subject Code | L | T | P | S | Credits | Inst Hours | Marks | | |
|--------------|---|---|---|---|---------|------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA8 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To Know The Concept And Functions Of Marketing |
| LO2 | To Understand The Importance Of Market Segmentation |
| LO3 | To Examine The Stages Of New Product Development |
| LO4 | To Gain Knowledge On The Various advertising medias |
| LO5 | To Analyse The Global Market Environment |

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | 12 |
| 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. | 12 |

| | | |
|------------------------|--|-----------|
| 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. | 12 |
| 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 IndustrialGoods. | 12 |
| 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. | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Develop an understanding on the role and importance of marketing | |
| CO2 | Apply the 4p's of marketing in their venture | |
| CO3 | Identify The Factors Determining Pricing | |
| CO4 | Use the different Channels of distribution of industrial goods | |
| CO5 | Understand the concept of-marketing and E-Tailing | |
| Textbooks | | |
| 1 | PhilipKotler,Principles of Marketing: A South Asian Perspective, Pearson Education. NewDelhi | |
| 2 | Dr.C.B.Gupta&Dr.N.RajanNair,Marketing Management, Sultan Chand &Sons, NewDelhi. | |
| 3 | Dr.AmitKumar,Principles of Marketing, Shashibhawan Publishing House, Chennai | |

| | |
|--|---|
| 4 | Dr.N.RajanNair,Marketing, SultanChand&Sons, New Delhi |
| 5 | Neeru Kapoor Principles of Marketing,PHI Learning,NewDelhi |
| ReferenceBooks | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,New delhi |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. |
| 3 | Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,Bloomsbury Publishing, India |
| NOTE:LatestEdition ofTextbooksMaybeUsed | |
| WebResources | |
| 1 | https://www.aha.io/roadmapping/guide/marketing/introduction |
| 2 | https://www.investopedia.com/terms/m/marketsegmentation.asp |
| 3 | https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/ |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOT | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA50 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. | 12 |
| II | Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | 12 |

| | | |
|------------------------|--|-----------|
| III | Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | 12 |
| 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. | 12 |
| 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. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Summarise the role and function of the financial system | |
| CO2 | Gain practical knowledge on key areas relating to management of financial products and services | |
| CO3 | Familiarize students about Venture Capital, Leasing. | |
| CO4 | Infer the importance of the Credit Rating system. | |
| CO5 | Understand various types of Mutual funds schemes and the roles of NSDL and CSDL. | |
| Textbooks | | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. | |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing House, Noida. | |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. | |
| 4 | E. Dharmaraj, Financial Services, S.Chand, New Delhi. | |
| Reference Books | | |
| 1 | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. | |
| 2 | Perry Stinson, Bank management and Financial Services,Clanrye International, USA. | |
| 3 | E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. | |
| 4 | B. Santhanam, Financial Services, Margham Publications, Chennai. | |

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|------------------------|---|--|---------|-------------|-------|----------|--------------|-------------------------|---|------------------------|---|-------------------------------|---|---------------------------|--|------------------|--|--------------------------------|--|----------------------|---|-------------------|--|--|--|------------------------|---|--|--|------------------------|---|
| | | | | | | | CIA | External | Total | | | | | | | | | | | | | | | | | | | | | | | | |
| U23GA51 | 4 | | | | 4 | 4 | 25 | 75 | 100 | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>Relevant to Global need</td> <td>☐</td> <td>Employability Oriented</td> <td>☐</td> <td>Addresses Professional Ethics</td> <td>☐</td> </tr> <tr> <td>Relevant to National need</td> <td></td> <td>Entrepreneurship</td> <td></td> <td>Addresses Gender Sensitisation</td> <td></td> </tr> <tr> <td>Relevant to Regional</td> <td>☐</td> <td>Skill Development</td> <td></td> <td>Addresses Environment and Sustainability</td> <td></td> </tr> <tr> <td>Relevant to Local need</td> <td>☐</td> <td></td> <td></td> <td>Addresses Human Values</td> <td>☐</td> </tr> </table> | | | | | | | | | | Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ | Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | | Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | | Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Learning Objectives | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO1 | To understand the nature of consumers and consumerism | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO2 | To know how consumers are exploited | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO3 | To be familiar with consumer rights and duties | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO4 | To learn about Consumer Protection Act | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LO5 | To gain insights into consumerism in India. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | | | | | | | | | | | | | | | | | | | | | | | | |
| I | Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance. | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | |
| III | Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers. | | | | | | | | 12 | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|--|--|-----------|
| IV | Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India. | 12 |
| V | Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism. | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Remember and recall aspects in consumerism | |
| CO2 | Identify the reasons for consumer exploitation | |
| CO3 | Discover the rights and duties of a consumer | |
| CO4 | Create an environment which protects the consumers in India | |
| CO5 | Critically appraise the consumer Protection Act | |
| Textbooks | | |
| 1 | Premavathy and MohiniSethi, Consumerism – Strategies and Tactics, CBS Publication | |
| 2 | Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann | |
| 3 | Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai. | |
| 4 | Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA | |
| Reference Books | | |
| 1 | Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA | |
| 2 | Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad | |
| 3 | G B. Reddy and BaglekarAkash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://lawcorner.in/forms-of-consumer-exploitation/ | |

| | |
|---|---|
| 2 | https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights |
| 3 | http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 13 | 10 | 12 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV- OPERATIONS RESEARCH

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23GA52 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|----------------------------------|---|-------------------------------|---|---|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

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

Prerequisite: Should have studied Statistics in 1st year B.Com.

| UNIT | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method | 12 |
| 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 | 12 |
| 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 | 12 |

| | | |
|------------------------|--|----|
| 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) | 12 |
| 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. | 12 |
| | Total | 60 |
| Course Outcomes | | |
| CO1 | Frame a linear programming problem for quantitative decisions in business planning. | |
| CO2 | Optimise economic factors by applying transportation and assignment problems. | |
| CO3 | Apply the concept of game theory and simulation for optimal decision making. | |
| CO4 | Analyse and manage inventories to meet the changes in market demand. | |
| CO5 | Construct networks including PERT, CPM for strategic management of business projects. | |
| Textbooks | | |
| 1. | C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida | |
| 2. | V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi | |
| 3. | Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai | |
| 4. | M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi | |
| 5. | S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited | |
| Reference Books | | |
| 1 | S Kalavathy, Operations Research, Vikas Publications, Noida | |
| 2 | S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019 | |
| 3 | Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai | |

| | |
|----------------------|---|
| 4 | ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021 |
| 5 | P.R.Vittal - Operation Research, Margham Publications, Chennai |
| Web Resources | |
| 1. | www.orsi.in |
| 2. | www.learnaboutor.co.uk |
| 3. | www.theorsociety.com |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE – CONSUMER BEHAVIOUR

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|-------------------------------|---|---------|---|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| U23SEA6 | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | Employability Oriented | | | Addresses Professional Ethics | | | |
| Relevant to National need | | | Entrepreneurship | | | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | | Skill Development | | | Addresses Environment and Sustainability | | | |
| Relevant to Local need | | | | | | Addresses Human Values | | | |
| LO1 | To explain the concept of Consumer Behaviour & describe Consumer research process in detail. | | | | | | | | |
| LO2 | To evaluate the factors affecting consumer behaviour in detail | | | | | | | | |
| LO3 | To analyze the consumer decision process. | | | | | | | | |
| LO4 | To assess the impact of consumer's motivation, personality on the buying behaviour. | | | | | | | | |
| LO5 | To impart the basic knowledge of consumer protection rights.. | | | | | | | | |
| Prerequisite: Should have studied Statistics in 1st year B.Com. | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction to Consumer Behaviour Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process – Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation. | | | | | | | | 6 |
| II | Factors affecting Consumer Behaviour Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes. | | | | | | | | 6 |

| | | |
|------------------------|--|----|
| III | Consumer Decision Making Process Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era. | 6 |
| IV | Consumer Motivation & Personality Consumer Motivation– Needs, Goals, Motive arousal, Maslow’s Hierarchy of Needs, Freud’s Theory of Motivation , Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory | 6 |
| V | Marketing Communications, Decision Making Models, Consumer Rights Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers. | 6 |
| Total | | 30 |
| Course Outcomes | | |
| CO1 | Understand the basic Concepts in Consumer Behaviour | |
| CO2 | Learn the factors affecting Consumer Behaviour | |
| CO3 | Able to make Decision relating to Problems in Post purchase, etc., | |
| CO4 | Know about the Motivating factors. | |
| CO5 | Familiarise with the Communication process | |
| Textbooks | | |
| 1 | Consumer Behaviour – Satish K Batra, S H HKazmi | |
| 2 | Consumer Behavior – Pearson Publishers, Leon G. Schiffman, Leslie Lazar Kanuk, S.Ramesh Kumar | |
| 3 | Understanding Indian Consumers –Oxford University Press, Durairaj Maheswarn, Thomas Pulliyet | |
| 4 | Consumer Behaviour Text and Cases – Excel Books, Sathish K. BAtra, S.H.H Kazmi | |
| 5 | Consumer Behaviour – The Indian Context (Concepts and Cases) – Pearson Publishers, S.Ramesh Kumar | |
| Reference Books | | |
| 1 | Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi | |
| 2 | John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi | |

| | |
|----------------------|--|
| 3 | Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi |
| 4 | Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi |
| 5 | Sarkar A Problems of Consumer B |
| Web Resources | |
| 1. | www.researchgate.net |
| 2 | www.onlinelibrary.com |
| 3 | www.consumerpsychologist.com |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE – ECONOMIC ANALYSIS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|--------------------------|------------------------|---|--------------------------|--|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23SEA7 | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | <input type="checkbox"/> | Employability Oriented | | <input type="checkbox"/> | Addresses Professional Ethics | | | |
| Relevant to National need | | <input type="checkbox"/> | Entrepreneurship | | | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | <input type="checkbox"/> | Skill Development | | | Addresses Environment and Sustainability | | | |
| Relevant to Local need | | <input type="checkbox"/> | | | | Addresses Human Values | | | |
| LO1 | To understand the approaches to economic analysis | | | | | | | | |
| LO2 | To know the various determinants of demand | | | | | | | | |
| LO3 | To gain knowledge on concept and features of consumer behaviour | | | | | | | | |
| LO4 | To learn the laws of variable proportions | | | | | | | | |
| LO5 | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | |
| Prerequisites: Should have studied Economics in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Definition of Economics – Nature and Scope of Economics- Importance of Economics. | | | | | | | | 6 |
| II | Demand Analysis – Meaning – Demand Determinants, Law of Demand and its Exceptions – Elasticity of Demand – Types | | | | | | | | 6 |
| III | Theory of Production – Production Function: Linear and Non Linear - Factors of Production – Law of Diminishing Returns – Returns to Scale – Law of Supply | | | | | | | | 6 |
| IV | Demand or Sales forecasting – Factors involved in forecasting – Methods of forecasting for an established product or new product | | | | | | | | 6 |
| V | Nature of Profit – Profit Planning – Break even Analysis – Profit Forecasting | | | | | | | | 6 |

| | | |
|--|---|-----------|
| | TOTAL | 30 |
| Course Outcomes | | |
| CO1 | Explain the positive and negative approaches in economic analysis | |
| CO2 | Understood the factors of demand forecasting | |
| CO3 | Know the assumptions and significance of indifference curve | |
| CO4 | Outline the internal and external economies of scale | |
| CO5 | Relate and apply the various methods of pricing | |
| Textbooks | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. | |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. | |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. | |
| Reference Books | | |
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. | |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. | |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia | |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. | |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ | |
| 2 | https://www.icsi.edu/ | |
| 3 | https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160 | |

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

| | PO1 | PO 2 | PO 3 | PO 4 | PO5 | PO6 | PO 7 | PO 8 | PSO1 | PSO2 | PSO3 |
|------------|------------|-----------------|-----------------|-----------------|------------|------------|-----------------|-----------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOT | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|-------------------------------|---------|--------------------------|---|----------|--------------------------|
| | | | | | | | CIA | External | Total |
| U23CA9 | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| | Relevant to Global need | | | Employability Oriented | | <input type="checkbox"/> | Addresses Professional Ethics | | |
| | Relevant to National need | | | Entrepreneurship | | <input type="checkbox"/> | Addresses Gender Sensitisation | | |
| | Relevant to Regional | | | Skill Development | | <input type="checkbox"/> | Addresses Environment and Sustainability | | |
| | Relevant to Local need | | | | | | Addresses Human Values | | <input type="checkbox"/> |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the various concepts of cost accounting. | | | | | | | | |
| LO2 | To prepare and reconcile Cost accounts. | | | | | | | | |
| LO3 | To gain knowledge regarding valuation methods of material. | | | | | | | | |
| LO4 | To familiarize with the different methods of calculating labour cost. | | | | | | | | |
| LO5 | To know the apportionment of Overheads. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre. | | | | | | | | 18 |
| II | Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | 18 |

| | | |
|--------------------------------------|---|-----------|
| III | Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | 18 |
| IV | Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | 18 |
| V | Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | 18 |
| TOTAL | | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Remember and recall the various concepts of cost accounting | |
| CO2 | Demonstrate the preparation and reconciliation of cost sheet. | |
| CO3 | Analyse the various valuation methods of issue of materials. | |
| CO4 | Examine the different methods of calculating labour cost. | |
| CO5 | Critically evaluate the apportionment of Overheads. | |
| Textbooks | | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | |

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

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – X: BANKING LAW AND PRACTICE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA10 | 5 | | | | 4 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

Learning Objectives

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

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | 15 |
| II | Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | 15 |

| | | |
|------------------------|---|-----------|
| III | Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms-Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | 15 |
| IV | Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | 15 |
| V | Digital Banking Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking- Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | |
| CO2 | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | |
| CO3 | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | |
| CO4 | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | |
| CO5 | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | |
| Textbooks | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | |

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA11 | 5 | | | | 4 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | ☐ |

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income - Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10. | 15 |
| II | Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | 15 |

| | | |
|--------------------------------------|--|-----------|
| III | Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income . | 15 |
| 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 Self-Occupied Property – Deductions – Computation of Income from House Property. | 15 |
| V | Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| THEORY 20% & PROBLEMS 80% | | |
| CO1 | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. | |
| CO2 | Assess the residential status of an assessee& the incidence of tax. | |
| CO3 | Compute income of an individual under the head salaries. | |
| CO4 | Ability to compute income from house property. | |
| CO5 | Evaluate income from a business carried on or from the practice of a Profession. | |
| Textbooks | | |
| 1 | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. | |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | |
| 3 | 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. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman. |
| 4 | Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://cleartax.in/s/residential-status/ |
| 2 | https://www.legalraasta.com/itr/income-from-salary/ |
| 3 | https://taxguru.in/income-tax/income-house-properties.html |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVG | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING AND CORPORATE GOVERNANCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA12 | 4 | | | | 4 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To enable students to understand the process of auditing and its classification. |
| LO2 | To impart knowledge on internal check and internal control. |
| LO3 | To illustrate the role of auditors in a company. |
| LO4 | To help students understand the framework, theories and models of Corporate Governance. |
| LO5 | To provide insights into the concept of Corporate Social Responsibility |

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations | 12 |
| II | Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | 12 |
| III | Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | 12 |

| | | |
|------------------------|--|-----------|
| IV | Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors) | 12 |
| V | Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules | 12 |
| | TOTAL | 60 |
| Course Outcomes | | |
| CO1 | Define auditing and its process. | |
| CO2 | Compare and contrast the essence of internal check and internal control. | |
| CO3 | Identify the role of auditors in companies. | |
| CO4 | Define the concept of Corporate Governance. | |
| CO5 | Appraise the implications of Corporate Social Responsibility | |
| Textbooks | | |
| 1 | 1. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi | |
| 2 | 1. B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi. | |
| 3 | 2. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra | |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. | |
| Reference Books | | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley | |
| 2 | 3. Dr.T.R. Sharma, Auditing, Sahitya Bhawan Publications, Agra | |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. | |

| | |
|--|---|
| 4 | 4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.wallstreetmojo.com/audit-procedures/ |
| 2 | https://theinvestorsbook.com/company-auditor.html |
| 3 | https://www.investopedia.com/terms/c/corp-social-responsibility.asp |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOT | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 13 | 10 |
| AVG | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

3 – Strong, 2- Medium, 1- Low

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

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|------------------------|---|---------|--|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23DA01 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | Employability Oriented | | | Addresses Professional Ethics | | ☐ | |
| Relevant to National need | | ☐ | Entrepreneurship | | ☐ | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | | Skill Development | | | Addresses Environment and Sustainability | | ☐ | |
| Relevant to Local need | | ☐ | | | | Addresses Human Values | | | |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the concept of financial management. | | | | | | | | |
| LO2 | To learn the capital structure theories. | | | | | | | | |
| LO3 | To gain knowledge about techniques in capital budgeting | | | | | | | | |
| LO4 | To learn about dividend payment models. | | | | | | | | |
| LO5 | To understand the needs and calculation of working capital in an organization. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management. | | | | | | | | 12 |
| II | Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | 12 |

| | | |
|--------------------------------------|--|----|
| III | Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). - Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. | 12 |
| IV | Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | 12 |
| V | Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash. | 12 |
| TOTAL | | 60 |
| THEORY 40% & PROBLEMS 60% | | |
| Course Outcomes | | |
| CO1 | Recall the concepts in financial management. | |
| CO2 | Apply the various capital structure theories. | |
| CO3 | Apply capital budgeting techniques to evaluate investment proposals. | |
| CO4 | Determine dividend pay-outs. | |
| CO5 | Estimate the working capital of an organization. | |
| Textbooks | | |
| 1 | 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 | 1. Prasanna Chandra, Financial Management, Tata McGraw Hill, NewDelhi. | |

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|--|---|
| 2 | 2. I.M. Pandey, Financial Management, Vikas Publishing, Noida. |
| 3 | 3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi. |
| 4. | A.Murthy, Financial Management ,Margham Publications, Chennai. |
| 5. | 4. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://efinancemanagement.com/financial-management/types-of-financial-decisions |
| 2 | https://efinancemanagement.com/dividend-decisions |
| 3 | https://www.investopedia.com/terms/w/workingcapital.asp |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOT | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| AVG | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : INDIRECT TAXATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|--------------------------|------------------------|---|--------------------------|--|-------|--------------------------|--------------|
| | | | | | | | CIA | External | Total |
| U23DA02 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | Employability Oriented | | <input type="checkbox"/> | Addresses Professional Ethics | | <input type="checkbox"/> | |
| Relevant to National need | | | Entrepreneurship | | <input type="checkbox"/> | Addresses Gender Sensitisation | | | |
| Relevant to Regional | | <input type="checkbox"/> | Skill Development | | <input type="checkbox"/> | Addresses Environment and Sustainability | | | |
| Relevant to Local need | | | | | | Addresses Human Values | | <input type="checkbox"/> | |
| LO1 | To get introduced to indirect taxes | | | | | | | | |
| LO2 | To have an overview of Indirect taxes | | | | | | | | |
| LO3 | To be familiar the CGST and IGST Act | | | | | | | | |
| LO4 | To learn procedures under GST | | | | | | | | |
| LO5 | To gain knowledge about Customs Duty. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | 12 |
| II | An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | 12 |

| | | |
|------------------------|---|-----------|
| III | CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | 12 |
| IV | Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | 12 |
| V | Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Acquaintance with Indirect tax laws | |
| CO2 | Exposed to the overview of GST. | |
| CO3 | Apply provisions of CGST and IGST | |
| CO4 | Summarise procedures of GST | |
| CO5 | Discuss aspects of Customs Duty in India | |
| Textbooks | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi. | |
| 2 | Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra. | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. | |
| 4 | CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | |
| Reference Books | | |
| 1 | V.S.Datey, All About GST, Taxmann Publications, New Delhi. | |
| 2 | T.S. Reddy & Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai. | |

| | |
|--|---|
| 3 | Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
| 4 | Guidance material on GST issued by CBIC, Government of India. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime. |
| 2 | https://tax2win.in/guide/gst-procedure |
| 3 | https://www.cbic.gov.in/hdocs-cbec/customs/cs-act/cs-act-ch9 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3/4 : HUMAN RESOURCE MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|------------------------|-------------|--|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23DA03 | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | | | Employability Oriented | | Addresses Professional Ethics | | |
| Relevant to National need | | | | | Entrepreneurship | | Addresses Gender Sensitisation | | |
| Relevant to Regional | | | | | Skill Development | | Addresses Environment and Sustainability | | |
| Relevant to Local need | | | | | | | Addresses Human Values | | |
| C1 | To explore to the aspects relating of Human resource management | | | | | | | | |
| C2 | To equip with the various processes of Recruitment and Selection | | | | | | | | |
| C3 | To be acquainted with Training methods and the concept of Performance Appraisal | | | | | | | | |
| C4 | To learn about Industrial Relations | | | | | | | | |
| C5 | To assimilate knowledge on employee welfare. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. | | | | | | | | 12 |

| | | |
|------------------------|---|-----------|
| II | RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test- types– Kinds of employment interview – Medical Screening – Appointment Order. | 12 |
| III | TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development. | 12 |
| IV | INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.. | 12 |
| V | EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design. | |
| CO2 | Formulate action plans for employee Recruitment and Selection. | |
| CO3 | Choose appropriate methods of Training | |
| CO4 | Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention. | |
| CO5 | Formulate strategies for employee welfare. | |
| Textbooks | | |
| 1 | Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida. | |
| 2 | Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai. | |
| 3 | Sunil Lalla and Neha Shukla, Human Resource Management, NiraliPrakashan Publishers, Pune. | |

| | |
|--|---|
| 4 | P.Subba Rao, 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.J Srinivasan, Human Resource Development, Margham Publications, Chennai. |
| 4 | Jane Weightman, Human Resource Management, VMP Publishers, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://hr.university/shrm/strategic-human-resource-management/ |
| 2 | https://www.investopedia.com/terms/c/collective-bargaining.asp |
| 3 | https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778 |

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – 4/4 :OFFICE MANAGEMENT AND SECRETARIAL
PRACTICE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23DA04 | 4 | | | | 3 | 4 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | ☐ |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments. | 12 |
| II | Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements— Cleanliness —Security—Secrecy. | 12 |

| | | |
|------------------------|---|-----------|
| III | Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control | 12 |
| IV | Records Management Records — Importance of Records — Records Management — Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making | 12 |
| V | Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Familiarised with modern office management | |
| CO2 | Adapt with the modern work atmosphere | |
| CO3 | Trained in maintaining the office independently and effectively | |
| CO4 | Ability to organize data records in office | |
| CO5 | Motivated to act as a company secretary | |
| Textbooks | | |
| 1 | R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi | |
| 2 | P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi. | |
| 3 | R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai. | |
| 4 | Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi. | |
| 5 | Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida. | |

| Reference Books | |
|--|---|
| 1 | Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi. |
| 2 | Terry, George R, Office Management and Control, Irwin, United States. |
| 3 | Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi. |
| 4 | Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi. |
| 5 | T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://accountlearning.com/basic-functions-modern-office/ |
| 2 | https://records.princeton.edu/records-management-manual/records-management-concepts-definitions |
| 3 | https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929 |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOT | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVG | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA13 | 6 | | | | 5 | 6 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | ☐ |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To understand the standards in Cost Accounting |
| LO2 | To know the concepts of contract costing. |
| LO3 | To be familiar with the concept of process costing. |
| LO4 | To learn about operation costing. |
| LO5 | To gain insights into standard costing. |

Prerequisite: Should have studied Cost Accounting in V Sem

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | 18 |
| II | Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | 18 |
| III | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | 18 |

| | | |
|--------------------------------------|--|-----------|
| IV | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | 18 |
| V | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | 18 |
| | TOTAL | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Remember and recall standards in cost accounting | |
| CO2 | Apply the knowledge in contract costing | |
| CO3 | Analyze and assimilate concepts in process costing | |
| CO4 | Understand various bases of classification cost and prepare operating cost statement. | |
| CO5 | Set up standards and analyse variances. | |
| Textbooks | | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. | |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. | |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. | |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. | |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. | |
| Reference Books | | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. | |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. | |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. | |
| 4 | Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai. | |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. | |

| | |
|--|---|
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.economicdiscussion.net/cost-accounting/contract-costing/32597 |
| 2 | https://www.wallstreetmojo.com/process-costing/ |
| 3 | https://www.accountingnotes.net/cost-accounting/operating-costing/17755 |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23CA14 | 6 | | | | 4 | 6 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | ☐ | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | ☐ |

Learning Objectives

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

Prerequisite: Should have studied Financial Accounting in I Semester.

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | 18 |
| II | Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | 18 |

| | | |
|--------------------------------------|---|-----------|
| III | Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | 18 |
| IV | Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | 18 |
| V | Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution-Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | 18 |
| | TOTAL | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Remember and recall basics in management accounting | |
| CO2 | Apply the knowledge of preparation of Financial Statements | |
| CO3 | Analyse the concepts relating to fund flow and cash flow | |
| CO4 | Evaluate techniques of budgetary control | |
| CO5 | Formulate criteria for decision making using principles of marginal costing. | |
| Textbooks | | |
| 1 | Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, | |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publication | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications | |
| Reference Books | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications | |

| | |
|---|---|
| 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 |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|-------------------------------|---------|-------------|---|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23CA15 | 6 | | | | 3 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | | | Employability Oriented | ☐ | | Addresses Professional Ethics | ☐ | |
| Relevant to National need | | | ☐ | Entrepreneurship | ☐ | | Addresses Gender Sensitisation | | |
| Relevant to Regional | | | | Skill Development | ☐ | | Addresses Environment and Sustainability | | |
| Relevant to Local need | | | | | | | Addresses Human Values | ☐ | |
| LO1 | To understand provisions relating to capital gains | | | | | | | | |
| LO2 | To know the provisions for computation of income from other sources. | | | | | | | | |
| LO3 | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | |
| LO4 | To learn about assessment of individuals | | | | | | | | |
| LO5 | To gain knowledge about assessment procedures. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in Ist Sem | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | 18 |
| II | Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | | | | | | | | 18 |
| III | Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | | | | | | | | 18 |

| | | |
|--------------------------------------|--|-----------|
| IV | Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime) | 18 |
| V | Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | 18 |
| | TOTAL | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Remember and recall provisions on capital gains | |
| CO2 | Apply the knowledge about income from other sources | |
| CO3 | Analyse the set off and carry forward of losses provisions | |
| CO4 | Learn about assessment of individuals | |
| CO5 | Apply procedures learnt about assessment procedures. | |
| Textbooks | | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. | |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | |
| 4 | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. | |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. | |
| Reference Books | | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. | |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi. | |

| | |
|--|---|
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 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://www.investopedia.com/terms/c/capitalgain.asp |
| 2 | https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html |
| 3 | https://www.incometax.gov.in/iec/foportal/ |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 : ENTREPRENEURIAL DEVELOPMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23DA05 | 5 | | | | 3 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | ☐ |

Learning Objectives

| | |
|-----|---|
| LO1 | To know the meaning and characteristics of entrepreneurship |
| LO2 | To identify the various business opportunities |
| LO3 | To understand the Process of setting up an enterprise |
| LO4 | To gain knowledge in the aspects of legal Compliance of setting up of an enterprise |
| LO5 | To develop an understanding of the role of MSME in economic growth |

Prerequisite: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India. | 15 |
| II | Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity. | 15 |

| | | |
|------------------------|--|-----------|
| III | Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical. | 15 |
| IV | Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds. | 15 |
| V | MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India. | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Identify the various traits of an entrepreneur | |
| CO2 | Turn ideas into business opportunities | |
| CO3 | Do feasibility study before starting a project | |
| CO4 | Identify the sources of funds for funding a project | |
| CO5 | Develop an understanding about the Government schemes available for women entrepreneurs | |
| Textbooks | | |
| 1 | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai. | |
| 2 | Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi. | |
| 3 | Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India. | |
| 4 | Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai. | |

| | |
|--|---|
| 5 | Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai. |
| Reference Books | |
| 1 | Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai. |
| 2 | Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai. |
| 3 | Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi. |
| 4 | Dr. M.C. Garg, Entrepreneurial Development, New Delhi. |
| 5 | E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1. | https://www.interaction-design.org/literature/topics/design-thinking |
| 2. | https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/ |
| 3. | http://www.msme.gov.in/ |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|------|------|------|------|------|------|------|------|-------|-------|-------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

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

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23DA06 | 1 | 2 | 2 | | 3 | 5 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|---|
| Relevant to Global need | ☐ | Employability Oriented | ☐ | Addresses Professional Ethics | ☐ |
| Relevant to National need | ☐ | Entrepreneurship | ☐ | Addresses Gender Sensitisation | |
| Relevant to Regional | | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | ☐ | | | Addresses Human Values | |

Learning Objectives

| | |
|-----|---|
| LO1 | To apply various terminologies used in the operation of computer systems in a business environment. |
| LO2 | To Understand the basic concepts of a word processing package |
| LO3 | To apply the basic concepts of electronic spread sheet software in business. |
| LO4 | To Understand and apply the basic concepts of PowerPoint presentation. |
| LO5 | To generate electronic mail for communicating in an automated office for business environment. |

Prerequisites: Should have studied Commerce in XII Std

| Unit | Contents | No. of Hours |
|------|--|--------------|
| I | Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | 15 |
| II | Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | 15 |

| | | |
|--------------------------------------|---|-----------|
| III | Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | 15 |
| IV | Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | 15 |
| V | Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression. | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Recall various techniques of working in MS-WORD. | |
| CO2 | Prepare appropriate business document. | |
| CO3 | Create - Presentation for Seminars and Lectures. | |
| CO4 | Understanding various tools used in MS-EXCEL. | |
| CO5 | Apply Excel tools in various business areas of Finance, HR, Statistics. | |
| Textbooks | | |
| 1 | R Parameswaran, Computer Application in Business - S. Chand Publishing, UP. | |
| 2 | Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP. | |
| 3 | Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra. | |
| 4 | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida. | |
| 5 | Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi. | |

| Reference Books | |
|--|---|
| 1 | Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida. |
| 3 | Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content_id=11412285 |

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

| | PO1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOT | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVG | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
DISCIPLINE SPECIFIC ELECTIVE – 7/8: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|--------------------------|------------------------|---|---------|--------------------------|--|----------|--------------------------|
| | | | | | | | CIA | External | Total |
| U23DA07 | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | <input type="checkbox"/> | Employability Oriented | | | <input type="checkbox"/> | Addresses Professional Ethics | | |
| Relevant to National need | | <input type="checkbox"/> | Entrepreneurship | | | | Addresses Gender Sensitisation | | |
| Relevant to Regional | | | Skill Development | | | | Addresses Environment and Sustainability | | <input type="checkbox"/> |
| Relevant to Local need | | | | | | | Addresses Human Values | | |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the origin and principles of logistics management | | | | | | | | |
| LO2 | To know the types of inventory control | | | | | | | | |
| LO3 | To gain insight on the importance of supply chain management | | | | | | | | |
| LO4 | To identify the Key Enablers in Supply Chain Improvement | | | | | | | | |
| LO5 | To analyse the SCOR model | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory. | | | | | | | | 15 |
| II | Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century. | | | | | | | | 15 |

| | | |
|------------------------|--|-----------|
| III | Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications. | 15 |
| IV | Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain. | 15 |
| V | Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications. | 15 |
| | TOTAL | 75 |
| Course Outcomes | | |
| CO1 | Examine the importance of Customer Service in Logistics Management | |
| CO2 | Develop an understanding on the Distribution Channel Management | |
| CO3 | Interpret the Global applications of supply chain management | |
| CO4 | Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement | |
| CO5 | Identify the conflict resolution strategies | |
| Textbooks | | |
| 1 | G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India. | |
| 2 | Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA. | |
| 3 | D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India. | |
| 4 | Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA. | |
| 5 | Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA. | |

| Reference Books | |
|--|---|
| 1 | Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India. |
| 2 | Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA. |
| 3 | Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida. |
| 4 | Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida. |
| 5 | Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://lapaas.com/logistics-management-overview-types-and-process/ |
| 2 | https://www.investopedia.com/terms/s/scm.asp |
| 3 | https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 12 | 12 | 10 | 13 | 10 | 13 | 13 | 14 | 10 | 12 |
| AVG | 3 | 2.4 | 2.4 | 2 | 2.6 | 2 | 2.6 | 2.6 | 2.8 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|-------------------------------|---|---------|-------------|---|----------|--------------|
| | | | | | | | CIA | External | Total |
| U23DA08 | 1 | 2 | 2 | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| Relevant to Global need | | ☐ | Employability Oriented | | | ☐ | Addresses Professional Ethics | | |
| Relevant to National need | | | Entrepreneurship | | | | Addresses Gender Sensitisation | | |
| Relevant to Regional | | ☐ | Skill Development | | | ☐ | Addresses Environment and Sustainability | | |
| Relevant to Local need | | ☐ | | | | | Addresses Human Values | | |
| LO1 | To introduce students to Excel as an important tool in business applications | | | | | | | | |
| LO2 | To familiarize them with the features and functions of a spread sheet. | | | | | | | | |
| LO3 | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | |
| LO4 | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | |
| LO5 | To develop various applications using MS-Excel. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | 15 |
| II | Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | 15 |

| | | |
|--------------------------------------|---|-----------|
| III | Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | 15 |
| IV | Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | 15 |
| V | Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Develop And Apply Fundamental Spread Sheet Skills. | |
| CO2 | Understanding Various Tools Used In Ms-Excel. | |
| CO3 | Knowledge On Various Statistical Tests in Ms-Excel. | |
| CO4 | Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. | |
| CO5 | Develop Trending Application Using MS-Excel | |
| Textbooks | | |
| 1 | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | |
| 2 | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | |
| 3 | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | |
| 4 | Greg Harvey, Excel 2016 for Dummies, Chennai. | |
| Reference Books | | |

| | |
|--|---|
| 1 | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai. |
| 2 | Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India. |
| 3 | Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai. |
| 4 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOT | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVG | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| U23PCA1 | 2 | | | | 2 | 2 | 25 | 75 | 100 |

| | | | | | |
|---------------------------|---|------------------------|---|--|--|
| Relevant to Global need | | Employability Oriented | ☐ | Addresses Professional Ethics | |
| Relevant to National need | | Entrepreneurship | | Addresses Gender Sensitisation | |
| Relevant to Regional | ☐ | Skill Development | ☐ | Addresses Environment and Sustainability | |
| Relevant to Local need | | | | Addresses Human Values | |

Learning Objectives

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

Prerequisites: Should have studied Commerce in XII Std

| UNIT | Details | No. of Hours |
|------|---|--------------|
| I | Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | 6 |
| II | Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | 6 |

| | | |
|------------------------|--|-----------|
| III | Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | 6 |
| IV | History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | 6 |
| V | Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | 6 |
| TOTAL | | 30 |
| Course Outcomes | | |
| CO1 | Develop board knowledge of the different components in polity | |
| CO2 | Understand the Geographical features across countries and in India | |
| CO3 | Acquire knowledge on the aspects of Indian Economy | |
| CO4 | Understand the significance of India’s Freedom Struggle | |
| CO5 | Gain knowledge on Ecology and Environment | |
| Textbooks | | |
| 1 | Class XI and XII NCERT Geography | |
| 2 | History – Old NCERT’S Class XI and XII | |
| Reference Books | | |
| 1 | M. Laxmi Kant (2019), Indian polity, McGraw- Hill | |
| 2 | Ramesh Singh (2022), Indian Economy, McGraw - Hill | |
| 3 | G.C Leong, Physical and Human Geography, Oxford University Press | |

| | |
|--|---|
| 4 | Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |

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