MANONMANIAMSUNDARANAR UNIVERSITY

TIRUNELVELI - 12

B.COM

GENERAL

SYLLABUS
(WitheffectfromtheAcademicYear2024-2025onwards)

B.COM
GENERAL

PROGRAMMEOBJECTIVE:

TheB.Com.DegreeProgrammeprovidesampleexposuretocoursesfromthefieldsof Commerce,AccountancyandManagement.Thecourseequipsthestudentsforentryleveljobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

<table>
<tr><th colspan="2">TANSCHEREGULATIONSONLEARNINGOUTCOMES-BASEDCURRICULUM FRAMEWORKGUIDELINESBASEDREGULATIONSFORUNDERGRADUATE PROGRAMME</th></tr>
<tr><td>Programme:</td><td>B. ComGeneral</td></tr>
<tr><td>Programme Code:</td><td></td></tr>
<tr><td>Duration:</td><td>UG – 3 years</td></tr>
<tr><td>Programme Outcomes:</td><td>PO1: Disciplinary knowledge: Capable of demonstrating comprehensiveknowledgeandunderstandingofoneormoredisciplines that form a part of an undergraduate Programme of study
PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself;demonstratetheabilitytolistencarefully,readandwrite analytically, and present complex information in a clear and concise manner to different groups.
PO3:Criticalthinking:Capabilitytoapplyanalyticthoughttoabody of knowledge; analyses and evaluate evidence, arguments, claims, beliefsonthebasisofempiricalevidence;identifyrelevantassumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
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.
PO5: Analytical reasoning: Ability to evaluate the reliability and relevanceofevidence;identifylogicalflawsandholesinthearguments 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.
PO6: Research-related skills: A sense of inquiry and capability for askingrelevant/appropriatequestions,problemarising,synthesizingand articulating;Abilityto2recognizecause-and-effectrelationships,define problems,formulatehypotheses,testhypotheses,analyses,interpretand draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7:Cooperation/Teamwork:Abilitytoworkeffectivelyand</td></tr>
</table>

	respectfully with diverse teams; facilitate cooperative or coordinated effortonthepartofagroup,andacttogetherasagrouporateaminthe interestsofacommoncauseandworkefficientlyasamemberofateam **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. **PO9:Reflectivethinking**:Criticalsensibilitytolivedexperiences,with self-awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety oflearningsituations,demonstrateabilitytoaccess,evaluate, and use a varietyofrelevantinformationsources;anduseappropriatesoftwarefor analysis of data. **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO 12 Multicultural competence:** Possess knowledge of the values andbeliefsofmultipleculturesandaglobalperspective;and capability toeffectivelyengageinamulticulturalsocietyandinteractrespectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argumentaboutanethicalissuefrommultipleperspectives,and useethicalpracticesinallwork.Capableofdemonstartingtheabilityto 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. **PO14:Leadershipreadiness/qualities:**Capabilityformappingoutthe tasksofateamoranorganization,andsettingdirection,formulatingan inspiring vision, building a team who can help achieve the vision, motivating and inspiringteam members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including„learninghowtolearn‟,thatarenecessaryforparticipatingin learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and culturalobjectives,andadaptingtochangingtradesanddemandsof workplacethroughknowledge/skill development/reskilling.
Programme Specific Outcomes:	**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. **PSO 2 – Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problemsolving,decisionmakingandleadershipskillthatwillfacilitate startups and high potential organizations

	PSO3–ResearchandDevelopment: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4– Contribution toBusiness World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO5–Contributiontothe Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODSOFEVALUATION		
Internal Evaluation	ContinuousInternalAssessmentTest	**25 Marks**
	Assignments/SnapTest/Quiz	
	Seminars	
	AttendanceandClass Participation	
External Evaluation	EndSemesterExamination	**75 Marks**
Total		**100 Marks**

METHODSOFASSESSMENT	
Remembering(K1)	• The lowest level of questions requires students to recalling formation from the course content. • Knowledgequestionsusuallyrequirestudentstoidentifyinformationin the textbook.
Understanding(K2)	• Understandingoffactsandideasbycomprehendingorganizing, comparing,translating,interpolatingandinterpretingintheirownwords. • Thequestionsgobeyondimplorecallandrequirestudentstocombined at together.
Application(K3)	• Studentshavetosolveproblemsbyusing/applyingaconceptlearnedin the classroom. • Studentsmustusetheirknowledgetodetermineanexactresponse.
Analyze(K4)	• Analyzingthequestionisonethatasksthestudentstobreakdown something into its component parts. • Analyzingrequiresstudentstoidentifyreasonscausesormotivesand reach conclusions or generalizations.
Evaluate(K5)	• Evaluationrequiresanindividualtomakejudgmentonsomething. • Questionstobeaskedtojudgethevalueofanidea,acharacter,awork of art, or a solution to a problem. • Studentsareengagedindecision-makingandproblem–solving. • Evaluationquestionsdonothavesingleright answers
Create(K6)	• Thequestionsofthiscategorychallengestudentstogetengagedin creative and original thinking. • Developingoriginalideasandproblem-solvingskills

Part	Course Code	Titleofthe Course	Credits	Hours
FIRSTYEAR				
FIRSTSEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaperI–**FinancialAccounting I**	**5**	**5**
PartIII		CorePaperII–**PrinciplesofManagement**	**5**	**5**
PartIII	Anyone	Elective I – Business Communication ElectiveI-IndianEconomicDevelopment Elective I - Business Economics	**3**	**4**
PartIV	Any one	SkillEnhancementCourseSEC–1 Digital Banking / MS Office	**2**	**2**
		Foundation Course FC - FundamentalsofBusinessStudies	**2**	**2**
		TOTAL	**23**	**30**
SECONDSEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**4**
PartIII		CorePaperIII–**FinancialAccountingII**	**5**	**5**
PartIII		CorePaperIV-**BusinessLaw**	**5**	**5**
PartIII	Anyone	ElectiveII-BusinessEnvironment Elective II -Insurance and Risk Management ElectiveII–InternationalTrade	**3**	**4**
PartIV	Selectany two	Skill Enhance Course SEC– 2 SkillEnhancementCourseSEC3 Internet and its Applications/ Stock Market Operation/ NewventurePlanningandDevelopment	**1** **1**	**2** **2**
PartIV	Naan Mudhalvan	Overview of EnglishCommunication (LanguageProficiencyfor Employability)	**2**	**2**
		TOTAL	**23**	**30**

SECONDYEAR				
THIRD SEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaperV-**CorporateAccounting I**	**5**	**5**
PartIII		CorePaperVI-**Company Law**	**4**	**4**
PartIV	Anyone	ElectiveIII–BusinessLegislation ElectiveIII–BusinessMathematics&Statistics Elective III–E-Commerce	**4**	3
PartIV	Any one	Skill Enhance Course SEC– 4 ComputerizedAccountingSystem/ ClearingandForwardinginImportand Export	**1**	**2**
	Naan Mudhalvan	*GoodsandService Tax	**2**	**2**
		E.V.S	**2**	**2**
		TOTAL	**24**	**30**
FOURTHSEMESTER				
PartI		Language–Tamil	**3**	**6**
PartII		English	**3**	**6**
PartIII		CorePaperVII–**CorporateAccounting II**	**5**	**5**
PartIII		CorePaperVIII-**PrinciplesofMarketing**	**4**	**4**
PartIII	Anyone	Elective IV– Financial Services ElectiveIV–Consumerism&Consumer Protection ElectiveIV-OperationsResearch	**4**	**3**
PartIV	Any one	SkillEnhanceCourseSEC–5 Fundament of Fin Tech / Filing of GST Returns	**1**	**2**
		ValueEducation	**2**	**2**
PartIV	Naan Mudhalvan	*WorkingCapitalManagement	**2**	**2**
		TOTAL	**24**	**30**

*Applicabletothestudentswho failedinNaanMudhalvan(Alternativepaper)

THIRDYEAR				
FIFTHSEMESTER				
PartIII		CorePaperIX–**CostAccountingI**	**4**	**5**
PartIII		CorePaper X-**BankingLaw andPractice**	**4**	**5**
PartIII		CorePaperXI–**IncomeTax Lawand Practice–I**	**4**	**5**
PartIII	Any one	CorePaperXII–**AuditingandCorporate Governance/***Projectwithviva-voce	**3**	**5**
PartIII	Any one	DisciplineSpecificElective1/2 - FinancialManagement/*ResearchMethodology	**3**	**4**
	Any one	Discipline Specific Elective 3/4 – Human ResourceManagement/ComputerApplicationin Business.	**3**	**4**
PartIV	Naan Mudhalvan	AgriculturalEconomyof India	**2**	**2**
		Internship/Industrialvisit/Fieldvisit/Knowledge Upgradation Activity	**2**	**-**
		TOTAL	**25**	**30**

***AsetofProject andResearchMethodologyshouldbeselected.**

SIXTHSEMESTER				
PartIII		CorePaperXIII–**CostAccounting-II**	**4**	**6**
PartIII		CorePaperXIV-**ManagementAccounting**	**4**	**6**
PartIII		CorePaperXV-**IncomeTaxLawand Practice–II**	**4**	**6**
PartIII	Any one	Discipline Specific Elective -Entrepreneurial Development / Office Management & Secretarial Practice	**3**	**5**
	Any one	DisciplineSpecificElective7/8-Logisticsand SupplyChainManagement/8/8-SpreadSheet for Business	**3**	**5**
	Naan Mudhalvan	PersonalInvestment	**2**	**2**
PartV		ExtensionActivity**	**1**	**-**
		TOTAL	**21**	**30**
GRANDTOTAL			**140**	**180**

FIRSTYEAR– SEMESTER– I

CORE–I: FINANCIALACCOUNTINGI

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td></td><td>5</td><td></td><td></td><td></td><td>5</td><td>5</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">Tounderstandthebasicaccountingconceptsandstandards.</td></tr>
<tr><td>LO2</td><td colspan="9">Toknowthe basisfor calculatingbusinessprofits.</td></tr>
<tr><td>LO3</td><td colspan="9">Tofamiliarizewiththe accountingtreatmentofdepreciation.</td></tr>
<tr><td>LO4</td><td colspan="9">Tolearnthemethods of calculatingprofit forsingleentrysystem.</td></tr>
<tr><td>LO5</td><td colspan="9">Togainknowledgeontheaccountingtreatmentof insuranceclaims.</td></tr>
<tr><td colspan="10">Prerequisites:ShouldhavestudiedAccountancyin XIIStd</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No.of Hours</td></tr>
<tr><td>I</td><td colspan="8">FundamentalsofFinancialAccounting
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Bank Reconciliation Statement -Need and Preparation</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">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.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">DepreciationandBillsof Exchange
Depreciation-Meaning –Objectives–AccountingTreatments - Types-Straight Line Method – Diminishing Balance method – Conversion method.
Unitsof ProductionMethod–Cost ModelvsRevaluation
Bills of Exchange – Definition – Specimens – Discounting of Bills – EndorsementofBill–Collection–Noting–Renewal–RetirementofBill under rebate</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Accounting from Incomplete Records – Single Entry System
IncompleteRecords-MeaningandFeatures-Limitations-DifferencebetweenIncompleteRecordsandDoubleEntrySystem-Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</td><td>15</td></tr>
</table>

V	**RoyaltyandInsurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **InsuranceClaims**–CalculationofClaimAmount-Averageclause (Loss of Stock only)	**15**
TOTAL		**75**
THEORY20% &PROBLEM 80%		

CO	Course Outcomes
CO1	Remembertheconceptofrectificationoferrorsand Bankreconciliation statements
CO2	Applytheknowledgeinpreparing detailedaccountsof soletradingconcerns
CO3	Analyzethe various methodsof providingdepreciation
CO4	Evaluatethemethodsof calculationof profit
CO5	Determinetheroyaltyaccountingtreatmentandclaimsfrominsurancecompaniesin case of loss of stock.
	Textbooks
1.	S.P.JainandK.L.NarangFinancialAccounting-I,KalyaniPublishers,NewDelhi.
2.	S.N.Maheshwari,FinancialAccounting,VikasPublications,Noida.
3.	ShuklaGrewalandGupta,“AdvancedAccounts”,volume1,S.ChandandSons,New Delhi.
4.	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,New Delhi.
5.	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.
	ReferenceBooks
1.	Dr.ArulanandanandRaman:AdvancedAccountancy,HimalayaPublications, Mumbai.
2.	Tulsian,AdvancedAccounting,TataMcGrawHills,Noida.
3.	CharumathiandVinayagam,FinancialAccounting,S.ChandandSons,New Delhi.
4.	GoyalandTiwari,FinancialAccounting,TaxmannPublications,NewDelhi.
5.	RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:Textand Cases. McGraw-Hill Education, Noida.
NOTE:LatestEditionofTextbooks MaybeUsed	
	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

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER– I

CORE– II:PRINCIPLES OFMANAGEMENT

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

Learning Objectives	
LO1	Tounderstandthebasic managementconceptsandfunctions
LO2	Toknowthe varioustechniques ofplanningand decisionmaking
LO3	Tofamiliarizewiththe conceptsoforganizationstructure
LO4	Togainknowledgeaboutthevariouscomponentsofstaffing
LO5	Toenablethestudents inunderstandingthecontroltechniquesofmanagement

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoManagement** 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).DecisionMaking:Meaning–Characteristics–Types-Steps in Decision Making –Forecasting.	15
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types -Departmentalization–AuthorityandResponsibility–Centralization and Decentralization – Span of Management.	15
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need -Types–Promotion–ManagementGames–PerformanceAppraisal-Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15

V	**Directing** Motivation–Meaning-Theories–Communication–Types-Barriers toCommunications–MeasurestoOvercometheBarriers.Leadership – Nature-TypesandTheoriesofLeadership–StylesofLeadership - QualitiesofaGoodLeader–SuccessfulWomenLeaders–Challenges faced by women in workforce - Supervision. **Co-ordinationandControl** Co-ordination–Meaning -TechniquesofCo-ordination. Control- Characteristics-Importance –Stagesinthe ControlProcess - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**
CourseOutcomes		
CO1	Demonstratetheimportanceofprinciplesofmanagement.	
CO2	Paraphrasetheimportanceofplanning anddecisionmaking inanorganization.	
CO3	Comprehendtheconceptofvariousauthorizesandresponsibilitiesofanorganization.	
CO4	EnumeratethevariousmethodsofPerformanceappraisal	
CO5	Demonstratethenotionofdirecting,co-coordinationandcontrolinthemanagement.	
Textbooks		
1	Gupta.B,-PrinciplesofManagement-L.M.Prasad,S.Chand&SonsCo.Ltd,New Delhi.	
2	DinkarPagare,PrinciplesofManagement,SultanChand&SonsPublications,New Delhi.	
3	P.C.Tripathi&P.NReddy,PrinciplesofManagement.TataMcGraw,Hill,Noida.	
4	L.M.Prasad,PrinciplesofManagement,S.Chand &SonsCo.Ltd,New Delhi.	
5	R.K.Sharma,ShashiK.Gupta,RahulSharma,BusinessManagement,Kalyani Publications, New Delhi.	
ReferenceBooks		
1	KSundhar,PrinciplesofManagement,VijayNicholeImprintsLimited,Chennai	
2	HaroldKoontz,HeinzWeirich,EssentialsofManagement,McGrawHill,Sultan Chand and Sons, New Delhi.	
3	Grifffin,Managementprinciplesandapplications,Cengagelearning,India.	
4	H.Mintzberg-TheNatureof ManagerialWork,Harper&Row,NewYork.	
5	Eccles,R.G.&Nohria,N.BeyondtheHype:RediscoveringtheEssenceof Management. Boston The Harvard Business School Press, India.	
NOTE:LatestEditionofTextbooks MaybeUsed		

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

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER– I

ELECTIVE -I:BUSINESSCOMMUNICATION

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

Learning Objectives	
LO1	Toenablethestudentstoknowabouttheprinciples,objectivesandimportance ofcommunicationincommerceandtrade.
LO2	Todevelopthestudents tounderstandabouttradeenquiries
LO3	Tomakethe students awareaboutvarious types of businesscorrespondence.
LO4	Todevelopthestudentstowritebusinessreports.
LO5	Toenable thelearners toupdate withvarious typesofinterviews

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoBusiness 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 ofAgent 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	**InterviewPreparation** ApplicationLetters–PreparationofResume–Interview:Meaning –ObjectivesandTechniquesofVariousTypesofInterviews –Creating&maintainingDigitalProfile	12
	TOTAL	**60**

CourseOutcomes	
CO1	Acquirethe basic conceptof businesscommunication.
CO2	Exposedtoeffectivebusinessletter
CO3	Paraphrasetheconceptofvariouscorrespondences.
CO4	PrepareSecretarialCorrespondencelikeagenda,minutesandvariousbusinessreports.
CO5	Acquiretheskillofpreparinganeffectiveresume
Textbooks	
1	RajendraPal&J.S.Korlahalli,EssentialsofBusinessCommunication-SultanChand & Sons- New Delhi.
2	GuptaandJain,BusinessCommunication,SahityabahvanPublication,New Delhi.
3	K.P.Singha,BusinessCommunication,Taxmann,New Delhi.
4	R.S.N.PillaiandBhagavathi.S,CommercialCorrespondence,ChandPublications, New Delhi.
5	M.S.RameshandR.PattenShetty,EffectiveBusinessEnglishand Correspondence, S.Chand&Co,Publishers,NewDelhi.
ReferenceBooks	
1	V.K.Jainand OmPrakash, Businesscommunication,S. Chand,NewDelhi.
2	RithikaMotwani,Businesscommunication,Taxmann,NewDelhi.
3	ShirleyTaylor,CommunicationforBusiness-PearsonPublications-New Delhi.
4	Bovee,Thill,Schatzman,BusinessCommunicationToday-PearsonEducation, Private Ltd- New Delhi.
5	Penrose,Rasbery,Myers,AdvancedBusinessCommunication,Bangalore.
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	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
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER-I

ELECTIVE-I: INDIANECONOMICDEVELOPMENT

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

Learning Objectives	
LO1	Tounderstandtheconceptsof Economicgrowthanddevelopment
LO2	Toknowthefeaturesandfactorsaffectingeconomicdevelopment
LO3	Togainunderstanding aboutthecalculation ofnationalincome
LO4	Toexaminethe roleof publicfinanceineconomicdevelopment
LO5	Tounderstandthecausesofinflation

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**EconomicDevelopmentandGrowth** 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, HumanDevelopmentIndexandGenderEmpowermentMeasure-Factorsaffecting Economic Development	12
II	**ClassificationofNations onthe basisofdevelopment** CharacteristicsofDevelopingCountriesandDevelopedCountries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	**NationalIncome** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	**PublicFinance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure- Classification and Cannons of Public Expenditure, Public Debt- Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		**60**

CourseOutcomes	
CO1	Elaboratethe roleofStateand MarketinEconomicDevelopment
CO2	ExplaintheSectorialcontributiontoNationalIncome
CO3	IllustrateandCompareNationalIncomeat constantandcurrentprices.
CO4	Describethecanons of public expenditure
CO5	Understandthetheoriesofmoneyand supply
Textbooks	
1	DuttandSundaram, IndianEconomy,S.Chand,New Delhi
2	V.K.Puri,S.K.Mishra,IndianEconomy,HimalayaPublishinghouse,Mumbai
3	RemeshSingh,IndianEconomy,McGrawHill,Noida.
4	NitinSinghania,IndianEconomy,McGrawHill,Noida.
5	Sanjeverma,TheIndianEconomy,uniquepublication,Shimla.
ReferenceBooks	
1	GhatakSubrata:IntroductiontoDevelopmentEconomics,RoutledgePublications,NewDelhi.
2	SukumoyChakravarthy:DevelopmentPlanning-IndianExperience,OUP,New Delhi.
3	RameshSingh,IndianEconomy,McGrawHill,Noida.
4	Mier,Gerald, M:Leadingissues inEconomicDevelopment,OUP,NewDelhi.
5	Todaro,Micheal P:EconomicDevelopmentinthethirdworld,OrientLongman,Hyderabad
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	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
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER– I

ELECTIVE -I:BUSINESSECONOMICS

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

Learning Objectives	
LO1	Tounderstandtheapproachestoeconomicanalysis
LO2	Toknowthevarious determinantsofdemand
LO3	Togainknowledgeonconcept andfeatures ofconsumerbehavior
LO4	Tolearn thelawsofvariableproportions
LO5	Toenablethestudentstounderstandtheobjectivesandimportanceofpricing policy

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoEconomics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics–PositiveandNormativeEconomics-Definition–Scopeand 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&SupplyFunctions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, MeasurementandSignificance.DemandForecasting-FactorsGoverning Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	**12**
III	**Consumer Behavior** Consumer Behavior – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility -Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price,IncomeandSubstitutionEffects.TypesofGoods:Normal,Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	**12**

IV	**TheoryofProduction** 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	**MarketStructure** 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 MonopolisticCompetition–Oligopoly–Meaning–features,"Kinked Demand" Curve	**12**
	TOTAL	**60**
	CourseOutcomes	
CO1	Explainthepositiveandnegativeapproaches ineconomicanalysis	
CO2	Understoodthefactorsof demand forecasting	
CO3	Knowtheassumptionsandsignificanceofindifferencecurve	
CO4	Outlinetheinternalandexternaleconomiesofscale	
CO5	Relateand apply thevarious methods ofpricing	
	Textbooks	
1	H.L.Ahuja,BusinessEconomics–Micro&Macro-SultanChand&Sons,New Delhi.	
2	C.M.Chaudhary,BusinessEconomics-RBSAPublishers-Jaipur-03.	
3	Aryamala.T,BusinessEconomics,VijayNocole,Chennai.	
4	T.PJain,Business Economics,GlobalPublication Pvt.Ltd,Chennai.	
5	D.M.Mithani,BusinessEconomics, HimalayaPublishingHouse,Mumbai.	
	ReferenceBooks	
1	S.Shankaran,BusinessEconomics-MarghamPublications,Chennai.	
2	P.L.Mehta,ManagerialEconomics–Analysis,Problems&Cases,SultanChand& Sons, New Delhi.	
3	PeterMitchelsonandAndrewMann,EconomicsforBusiness-ThomasNelson Australia	
4	RamsinghandVinaykumar,BusinessEconomics,ThakurPublicationPvt.Ltd, Chennai.	
5	SaluramandPriyankaJindal,BusinessEconomics,CAFoundationStudymaterial, Chennai.	
NOTE:LatestEditionofTextbooks Maybeused		

WebResources	
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

MAPPINGWITHPROGRAMMEOUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	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
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3– Strong,2-Medium,1-Low

DIGITAL BANKING

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

LearningObjectives:	
LO1:	Toacquaint studentswith knowledgeofDigitalBankingProducts.
LO2:	Toenablethestudents tounderstandtheknowledgeofDigitalPaymentSystem
LO3:	Toimpartthestudentstounderstand thenewconceptsofMobileandInternetBanking
LO4:	Toenablesthestudentsto havedepth knowledgein point-of-saleterminals
LO5:	TounderstandtheATMandcashdepositsystem
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explaintheneedfordigitalbankingproductsandtheusageofcards.
CO2:	Classifytheusageofvariouspaymentsystems.
CO3:	Discusstheprofitability,riskmanagementandfraudsofmobileandinternet banking.
CO4:	AnalyzetheapprovalprocessesofPOSterminals.
CO5:	ExplaintheproductfeaturesandservicesofATMandCashDeposit Machine.

UnitI:Digital Banking Products

DigitalBanking–Meaning–Features-DigitalBankingProducts-Features-Benefits–Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards – NewTechnologies-Europay,MasterandVisaCard(EMV)-Tapand Go,Near FieldCommunication(NFC) etc. -ApprovalProcessesforBankCards –CustomerEducationforDigital Banking Products – DigitalLending–Digital Lending Process-Non-Performing-Asset (NPA).

Unit II:Payment System

OverviewofDomesticandGlobalPaymentsystems-RuPayandRuPaySecure–ImmediatePayment Service(IMPS)–National UnifiedUSSDPlatform(NUUP)-NationalAutomatedClearingHouse(NACH)-AadhaarEnabledPaymentSystem(AEPS)–Cheque TruncationSystem(CTS)–RealTime Gross SettlementSystems (RTGS)–NationalElectronic Fund Transfer (NEFT)-Innovative Banking &Payment Systems.

UnitIII:MobileandInternetBanking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bitcoins

UnitIV:Point ofSale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals-KeyComponentsofPOS-Hardware-Software-UserInterfaceDesign–Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

UnitV:AutomatedTellerMachineandCashDepositSystems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS)-VariousValue-AddedServices-Proprietary,BrownLabelandWhiteLabelATMs -ATM&CDMNetworkPlanning-Onsite/Offsite-ATMsecurity,SurveillanceandFraud Prevention.

RecentTrendsinDigitalBanking

Facultymemberwillimparttheknowledgeonrecent DevelopmentsinDigitalBankingto thestudents and these components will not cover in the examination.

Text Books:

1. IIBF,2019.Digital Banking.TaxmannPublications,NewDelhi
2. GordonE.&NatarajanS.2017BankingTheory,LawandPractice.24th Revised Edition. Himalaya Publishing House, New Delhi
3. RavindraKumarandManish Deshpande.2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017E-Banking:TheIndianExperience.BhartiPublications,2017.

SupplementaryReadings:

1. ArunajatesanS2017TechnologyinBankingMarghamPublicationsChennai.
2. DigitalBanking2016IndianInstituteofBankingandFinance,Pvt Limited New Delhi.
3. IndianInstituteofBankingandFinance,2016,GeneralBankManagement,McMillan, Mumbai
4. SubbaRaoSandKhanna.P.L2014PrinciplesandPracticeofBankManagement, Himalya Publishing House, Mumbai.

WebReference:

1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACT ICE.pdf
2 http://www.himpub.com/documents/Chapter1859.pdf.

MS OFFICE

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

LearningObjectives:	
LO1:	Toenablethestudentstoacquireknowledgeincreatingdocumentsforprinting, sharing, presentation and store data in a spreadsheet
LO2:	ToequipthestudentsthemselveswiththeskillsinMSExcelprogram,whichisused to save and analyses the numerical data.
LO3:	Toengagethestudentsthemselveswithadvanced,MSexcel Functionsandproductivitytoolstoassistindeveloping Worksheetsandconsolidationtosummarizeandreportresultsfrom multiple work sheets
LO4:	ToidentifythenamesandfunctionsofthePowerPointinterfaceandcreateaslidepresentation that includes text, graphics, animation and transition
LO5:	Toplan,design,create,manipulateandanalysesandcompiledatainvariousways.
CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Acquirepracticalknowledgein MSWord
CO2:	ConstructworksheetinMSExcelusingbasicfunctions
CO3:	ConstructExcelsheetsinMSExcelusingadvancedfunctions
CO4:	PreparepresentationsinMSPowerPointusingvariousTemplates
CO5:	CreateadatabaseusingPowerpoint

UnitI:MicrosoftWord-I

WorkingwithMicrosoftWord:Constructinganewdocument–RevisingandFormattingadocument–Alterthe Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

UnitII:MicrosoftWord-II

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

UnitIII:Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns,creatingandcopyingformulae,changingcolumnwidthsandrowheights,usingAutoformat,creating andprintingachart,PageLayout,convertingfilesintoadifferentformat,findingtotalinrowsandcolumnsand Mathematical Expression Such as Add, Subtract, Multiply and Divide.

UnitIV:MicrosoftExcel-II

MoreAdvancedExcelFunctions:Normal,PageLayout,PageBreakView–EmployingtheFreezePanesTool–EmployingFinancialFunctions:PMT,RATE,NPER,PV,FV–LogicalFunctions:AND,FALSE,IF,NOT,OR, TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

UnitV:MicrosoftPowerPoint:
ApplyingtheAuto-contentwizardtoCreateandStoreapresentation-DesigntemplateCreating a Blank presentation – Opening a Previously- madepresentation –Adjusting the Background–ChoosingthePresentationLayout –Establishing thePresentationStyle;

ListofPractical:

MS-WORD

1. Enterthechairperson'sspeech,auditor'sreport,minutesandagenda,and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepareaninvitationfor thecollegefunctionusingtextboxesand clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepareashareholders'meetingletterfor10membersusingmailmergeoperation.
5. PrepareBio-DatabyusingWizard and Templates.

MS-EXCEL

1. Generatearosterofyourclass(aminimumof5topics)andperformthefollowing activities:Dataentry,Grandtotal,Mean,ResultandRankingthrougharithmetic and logical functions and sorting.
2. Utilizingthechartwizard,createvariouscharts(line,pie,bar)toshowtheannual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. MakeanExcelspreadsheettodovariousfinancialoperationsPMT,RATE, NPER, PV, FV.
5. Generatean excelsheettoaccomplishnumeroustexts,value,anddate&timefunctions.

MS-POWERPOINT

1. Constructpresentationslidesthatdisplaythefivelevelsofacompany'shierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentationoughttoincludethefollowingtransitions:ToptoBottom,Bottomto Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alterbackground color, and in corporate word art to adjust font color.

TextBooks:

1. A First Course in computersBased on Windows 8 and MS Office2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, RamanpreetKaur, Edition2015, Kalyani Publishers Ludhiana
3. Excel2019–All-in-one by Lokesh Lalwani, Edition 2019, BPBPublications;1st edition(1Jauary2019);BPB Publication
4. JordanGoldmeter2014AdvancedExcelEssentialsFriendsofaPressUSA

SupplementaryReadings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2. ChrisUrban2016AdvancedExcelforProductivityUSA
3. LokeshLalwani2019Excel2019AllinOne);BPBPublicationUSA
4. .RituArora2018AdvancedExcel2016BPBPublicationsNewDelhi

WebReference:

1 https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/

2 https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html

3 https://www.educba.com/text-function-in-excel/

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

FOUNDATIONCOURSE(OR)BRIDGECOURSE
FUNDAMENTALS OF BUSINESS STUDIES

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

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at Schoollevel and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculumthatisofferedtoenhancetheknowledgeofthestudentsbymeansofpreparing fortheintellectualchallengesof commerce subjectandto knowbasicinformationabout coresubject.Bridgecoursesarethetooltohelpstudentstosuccessintheirgraduatelevel studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALSOFBUSINESS STUDIES

Objective

Thebridgecourseaimstoactasabufferforthenewentrantswithanobjective to provide adequate time for the transition to hard coreof degree courses. This givesthemabreather,topreparethemselvesbeforetheonsetofcoursesforfirst year degree programmed.

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Tomakethestudentsfamiliarwiththebasicconceptsofcommerce,and Management Fields.
CO2:	ToencourageandmotivatethestudentsforthecommerceEducation.
CO3:	TomakethestudentsawaretowardsthevariousbranchesofcommerceforExample, Accounts, Banking and Auditing.

UnitICommerce-Introduction:

DefinitionofCommerce-Importance’sofCommerce-Meaningofbartersystem-- business-industry-trade-hindrances of trade-branches of Commerce.

UnitIIAccounting-Introduction

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

UnitIIIMarketing&Advertising:

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI- Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

UnitIVAuditing&EntrepreneurialDevelopment:

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting &Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

UnitV: IncomeTaxLaw andPractice:

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

Text Books:

1. L.M.Prasad,PrinciplesofManagement,2022S.Chand &SonsCo.Ltd,NewDelhi.
2. S.P.JainandK.L.Narang2023FinancialAccounting-I,KalyaniPublishers,New Delhi.
3. Dr.N.RajanNair,2023Marketing,SultanChand&Sons.NewDelhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development,Margham Publications. Chennai
5. SundarK.andPaari,2016AuditingVijayNicole,ImprintsPrivateLtd,Chennai.
6. T.Srinivasan2024IncomeTax&Practice–VijayNicoleImprintsPrivateLimited, Chennai.

FIRST YEAR – SEMESTER -
IICORE–III:FINANCIALACCOUNTING-II

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

Learning Objectives	
LO1	Thestudentsare abletopreparedifferentkindsof accountssuch Higherpurchaseand InstalmentsSystem.
LO2	Tounderstandtheallocationofexpensesunderdepartmentalaccounts
LO3	Togainanunderstanding about partnershipaccountsrelatingtoAdmission and retirement
LO4	ProvidesknowledgetothelearnersregardingPartnershipAccountsrelating todissolution of firm
LO5	Toknowthe requirementsof internationalaccountingstandards
Prerequisites:ShouldhavestudiedAccountancyin XIIStd	

Unit	Contents	No.of Hours
I	**HirePurchaseandInstalmentSystem** HirePurchaseSystem–AccountingTreatment–CalculationofInterest -DefaultandRepossession-HirePurchaseTradingAccount- Instalment System - Calculation of Profit	**15**
II	**BranchandDepartmental Accounts** Branch–DependentBranches:AccountingAspects-Debtorssystem-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	**PartnershipAccounts-I** PartnershipAccounts:–AdmissionofaPartner–Treatmentof Goodwill-CalculationofHiddenGoodwill –RetirementofaPartner– Death of a Partner.	**15**
IV	**PartnershipAccounts-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 LossMethod.	**15**

V	**Accounting Standards for financial reporting(Theory only)** Objectives and Uses of Financial Statements for Users-Role ofAccountingStandards-DevelopmentofAccountingStandardsin India RoleofIFRS-IFRSAdoptionvsConvergenceImplementationPlan inIndia-IndAS-AnIntroduction-DifferencebetweenIndASand IFRS.	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS80%		
	CourseOutcomes	
CO1	Toevaluatethe Hirepurchaseaccountsand Instalmentsystems	
CO2	TopreparеBranchaccountsandDepartmentalAccounts	
CO3	Tounderstandtheaccountingtreatmentforadmissionandretirementin partnership	
CO4	ToknowSettlement of accountsat thetime ofdissolution of afirm.	
CO5	ToelaboratetheroleofIFRS	
	Textbooks	
1	RadhaswamyandR.L.Gupta: AdvancedAccounting,SultanChand,NewDelhi.	
2	M.C.ShuklaT.S.Grewal&S.C.Gupta,AdvanceAccounts,SChandPublishing, New Delhi.	
3	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.	
4	SPJainandK.L.Narang:FinancialAccounting-I,KalyaniPublishers,New Delhi.	
5	T.S.Reddy&A.Murthy,FinancialAccounting,MargamPublishers,Chennai.	
	ReferenceBooks	
1	Dr.S.N.Maheswari:FinancialAccounting,Vikas Publications,Noida.	
2	Dr.Venkataraman&others(7lecturers): Financial Accounting,VBH,Chennai.	
3	Dr.ArulanandanandRaman:AdvancedAccountancy,Himalayapublications, Mumbai.	
4	Tulsian,AdvancedAccounting,TataMC.Grawhills,India.	
5	CharumathiandVinayagam,FinancialAccounting,S.Chandandsons,New Delhi.	
NOTE:LatestEditionofTextbooks MaybeUsed		
	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	

MAPPINGWITHPROGRAMMEOUTCOMES
ANDPROGRAMMESPECIFICOUTCOMES

	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
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 –Strong, 2-Medium, 1-Low

FIRSTYEAR– SEMESTER– II

CORE– IV:BUSINESSLAW

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

Learning Objectives	
LO1	Toknowthenatureandobjectivesof Mercantile lawandtheessentialsofvalid contract
LO2	Togainknowledgeonperformance contracts
LO3	Tobeacquaintedwiththerulesof IndemnityandGuarantee
LO4	Tomakeawareoftheessentials ofBailment andpledge
LO5	Tounderstandthe provisionsrelatingto saleof goods

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**Elementsof Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent-LegalityofObject–ContingentContracts–Void Contract	**15**
II	**PerformanceofContract** MeaningofPerformance,OffertoPerform,DevolutionofJoint liabilities&Rights,TimeandPlaceofPerformance,Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contractof IndemnityandGuarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**BailmentandPledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee–LawofPledge–Meaning–EssentialsofValidPledge, Pledge and Lien, Rights of Pawner and Pawnee.	**15**
V	**SaleofGoods 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-Rightsanddutiesofbuyer-RightsofanUnpaidSeller	**15**
	TOTAL	**75**

CourseOutcome	
CO1	ExplaintheObjectivesand significanceofMercantilelaw
CO2	UnderstandtheclausesandexceptionsofIndianContractAct.
CO3	Outlinethecontractofindemnityandguarantee
CO4	FamiliarwiththeprovisionrelatingtoBailmentandPledge
CO5	Explainthevarious provisionsof SaleofGoods Act1930
Textbooks	
1	N.D.Kapoor,BusinessLaws-SultanChand andSons, NewDelhi.
2	R.S.N.Pillai–BusinessLaw,S.Chand,NewDelhi.
3	MCKuchhal&VivekKuchhal,Business law,SChandPublishing,NewDelhi
4	M.V.Dhandapani,Business Laws,SultanChandandSons,NewDelhi.
5	ShusmaAurora,BusinessLaw,Taxmann, NewDelhi.
ReferenceBooks	
1	PreethiAgarwal,BusinessLaw,CAfoundationstudymaterial,Chennai.
2	BusinessLawbySaravanavel,Sumathi,Anu,HimalayaPublications,Mumbai.
3	KavyaandVidhyasagar, BusinessLaw,NithyaPublication,NewDelhi.
4	D.Geet,BusinessLaw NiraliPrakashanPublication,Pune.
5	M.R.Sreenivasan,BusinessLaws,MarghamPublications,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

FIRSTYEAR– SEMESTER– II

ELECTIVE–II:BUSINESSENVIRONMENT

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

Learning Objectives	
LO1	Tounderstandthenexus betweenenvironmentandbusiness.
LO2	Toknowthe PoliticalEnvironmentin whichthebusinessesoperate.
LO3	TogainaninsightintoSocialandCulturalEnvironment.
LO4	Tofamiliarizethe conceptsofanEconomicEnvironment.
LO5	TolearnthetrendsinGlobalEnvironment/TechnologicalEnvironment

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**An Introduction** TheConceptofBusinessEnvironment-ItsNatureandSignificance –ElementsofEnvironment-BriefOverviewofPolitical–Cultural –Legal–EconomicandSocialEnvironmentsandtheirImpacton Business and Strategic Decisions.	**12**
II	**Political Environment** PoliticalEnvironment–GovernmentandBusinessRelationshipin India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**SocialandCulturalEnvironment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage -Social Groups -Linguistic and Religious Groups – Types of Social Organization – Relationship betweenSociety andBusiness-SocialResponsibilitiesofBusiness.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – MacroEconomicParameterslikeGDP-GrowthRateofPopulation – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	**12**
V	**TechnologicalEnvironment** 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**

CourseOutcomes	
CO1	Rememberthenexus betweenenvironmentandbusiness.
CO2	ApplytheknowledgeofPoliticalEnvironmentinwhichthebusinessesoperate.
CO3	AnalyzethevariousaspectsofSocialandCulturalEnvironment.
CO4	EvaluatetheparametersinEconomic Environment.

CO5	CreateaconduciveTechnologicalEnvironmentforbusinesstooperateglobally.

Textbooks	
1	C.B. Gupta,Business Environment, SultanChand &Sons, NewDelhi
2	FrancisCherunilam,BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3.	Dr.V.C.Sinha,BusinessEnvironment,SBPDPublishingHouse,UP.
4.	Aswathappa.K,EssentialsofBusinessEnvironment,HimalayaPublishing House, Mumbai
5.	RosyJoshi,SangamKapoor&PriyaMahajan,BusinessEnvironment,Kalyani Publications, New Delhi
ReferenceBooks	
1.	Veenakeshavpailwar,BusinessEnvironment,PHILearningPvtLtd,NewDelhi
2.	Shaikhsaleem,BusinessEnvironment,Pearson,New Delhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications,Chennai
4.	NamithaGopal,BusinessEnvironment,VijayNicoleImprintsLtd.,Chennai
5.	IanWorthington,ChrisBritton,EdThompson,TheBusinessEnvironment, F T Prentice Hall, New Jersey
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER - IIELECTIVE-II:INSURANCEANDRISKMANAGEMENT

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

Learning Objectives	
LO1	Toknowthe conceptsand principlesof contractofinsurance
LO2	Tounderstandthe basicconcepts oflife insurance
LO3	Togain knowledgeon theprinciples ofgeneralinsurance
LO4	Toexaminethe InsuranceRegulatoryandDevelopmentAuthority1999(IRDA)
LO5	Toknowthe riskmanagementprocess

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoInsurance** 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	**LifeInsurance** 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 - WithandWithoutProfitPolicies–TypesofLifeInsurancePolicies– PensionandAnnuities –Reinsurance–DoubleInsurance	**12**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance–Types-FireInsurance–MarineInsurance–MotorInsurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**12**
IV	**RiskManagement** RiskManagement–Objectives–Process–IdentificationandEvaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**
V	**IRDAAct1999** 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**

CourseOutcomes	
CO1	Identifytheworkingsofinsurance andhedging
CO2	Evaluatethetypesof insurancepoliciesandsettlement
CO3	Settleclaimsundervarioustypesofgeneralinsurance

CO4	KnowtheprotectionprovidedforinsurancepolicyholdersunderIRDA
CO5	Evaluatetheassessmentandretentionofrisk
Textbooks	
1	NeetiGupta,AnujGuptaandAbhaChopra,RiskManagementandInsurance, Kalyani Publishers, New Delhi.
2	Dr.N.Premavathy –ElementsofInsurance,Sri VishnuPublications,Chennai.
3	M.N.Mishra&S.B.Mishra,InsurancePrinciplesandPractice,SChandPublishers, New Delhi.
4	MichelCrouhy,TheEssentialsofRiskManagement,McGrawHill,Noida.
5	ThomasColeman,APracticalGuidetoRiskManagement,CFA,India.
ReferenceBooks	
1	JohnC.Hull,RiskManagementandFinancialInstitutions(WileyFinance),Johnwiley & sons, New Jersey.
2	P.K.Gupta, InsuranceandRiskManagement,HimalayaPublications,Mumbai.
3	Dr.Sunilkumar, InsuranceandRiskManagement,Golgatiapublishers,NewDelhi.
4	NaliniPravaTripathy,PrabirPaal,InsuranceTheory&Practice,PrenticeHallof India.
5	AnandGanguly–InsuranceManagement,NewAgeInternationalPublishers.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

4-Strong,2-Medium,1-Low

FIRST YEAR SEMESTER

IELECTIVE-II:INTERNATIONALTRADE

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

Learning Objectives	
LO1	Toenablestudents infamiliarizing withthebasicsofInternationalTrade.
LO2	Toknowthevarioustheoriesofinternationaltrade.
LO3	Toimpartknowledgeaboutbalanceoftradesandexchangerates.
LO4	Togainknowledgeaboutinternationalinstitutions.
LO5	TogaininsightsonWorldTradeOrganization

Prerequisite:ShouldhavestudiedCommerceinXIIStd

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 theoryofAbsoluteAdvantage–Ricardo'sComparativecosttheory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – InternationaltradeandFactorMobilityTheory–Leontiff'sParadox - 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-BrettonWoodsConference–IMF- Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	WorldTradeOrganization(WTO)–FunctionsandObjectives– Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**

CourseOutcomes	
CO1	Distinguishbetweenthe conceptofinternalandinternationaltrade.
CO2	Definethevarioustheoriesofinternationaltrade.

CO3	Examinethebalanceoftradeandexchangerates

CO4	AppraisetheroleofIMFandIBRD.
CO5	Definetheworkings of WTOandwithspecial referencetoIndia.
	Textbooks
1	FrancisCherunilam,InternationalTradeandExportManagement–Himalaya Publishing House - Mumbai –04.
2	Paul.R.KrugmanandMauriceObstfeld,InternationalEconomics(Theoryand Policy) - PearsonEducation Asia-AddisonWesley Longman(P) Ltd. -Delhi – 92.
3	RobertJ.Carbaugh,InternationalEconomics-ThomsonInformationPublishing Group - WadsworthPublishingCompany -California.
4	H.G.Mannur,InternationalEconomics–VikasPublishingHouse(P)Ltd–New Delhi-14.
5	BimalJaiswal&RichaBanerjee,IntroductiontoInternationalBusiness, Himalaya Publication, Mumbai
	ReferenceBooks
1	Dr.T.Aryamala,Vijay Nicole,InternationalTrade,Chennai
2	Avadhani,V.A.InternationalFinancialManagement,HimalayaPublications, Mumbai
3	PunamAgarwalandJatinderKaur,InternationalBusiness,KalyaniPublications, New Delhi
4	SSankaran,International Trade,MarghamPublication, Chennai
5	CBGupta,International Business,SChandPublishing,NewDelhi
NOTE:LatestEditionofTextbooks MaybeUsed	
	WebResources
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPINGWITHPROGRAMMEOUTCOMES 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
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3– Strong,2-Medium,1-Low

INTERNETANDITSAPPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA		
					1	2	25	75	100

Objective

Thissubjectseekstodevelopthewould-beAccountingExecutiveswithknowledge in Internet for the application in the area of accounting.

UnitI:InternetConcepts

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

Unit II:E-mailConcept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and ReceivingFilesbye-mail–Controllinge-mailVolume–SendingandReceivingSecuree- mail.

UnitIII:InternetServices

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

UnitIV:Web ConceptsandBrowsers

World-Wide-WebConcepts–ElementsofWeb–ClientsandServers–URLandTP –Web Browsers – Netscape Navigator and Communicator-Microsoft InternetExplorer.

UnitV:Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information–Bigfoot,Infospace,whowere,Yahoo-SubscriptionsandChannels–Web Sites-Making use of Web Resources – New and Weather, Sports, PersonalFinance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. AlexisLeonandMathewsLeon-Internetforeveryone,LeonTechworld,Chennai, India, 2000.
2. KamleshN.Agarwal –Businesson theNet,McMillanIndiaLtd.,2002
3. KamleshN.Agarwal&PrateekA.Agarwal–WebtheNet–Anintroduction to Wireless application protocol,McMillan India Ltd., 2002
4. MargaretLevineYoung-TheCompleteReference-Internet",TMGPub.,NewDelhi, 2002.

REFERENCEBOOKS

1. DouglasE.Commer-ComputerNetworksandInternet,PHI(AdditionWesley Lonman), New Delhi, 2001
2. MinoliDaniel–Internet&InternetEngineering,TataMcGrawHill,New Delhi,

STOCKMARKETOPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toacquaint students withknowledgeofSecurities Market
LO2:	ToenablethestudentstounderstandtheknowledgeofPracticeTradingon Stock Market
LO3:	Toimpart thestudents tounderstand thelegal framework ofsecuritiesMarket
LO4:	Toenablesthestudentstohavedepthknowledgeindifferentsegmentof stock exchange
LO5:	Tounderstandtheroleof DematTrading
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explainthebasic conceptofSecuritiesMarket
CO2:	PracticeTradingonStockMarket
CO3:	AnalyzethelegalFrameworkofSecuritiesMarket
CO4:	Explaindifferentsegment ofStockExchange
CO5:	PerformDematTrading

UnitI:Introduction

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

UnitII:Primary Market

Primary market Concept, FunctionsandImportance;FunctionsofNewIssueMarket(IPO, FPO&OFS);MethodsofFloatation-fixpricemethodandbookbuildingmethod;PricingofIssues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, SyndicateMembers,Brokers,Registrars,Bankers,ASBA;SMEIPOsandListingofSecurities.

UnitIII:SecondaryMarket

Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading-DifferentTypesofOrders,ScreenBasedTrading,InternetBasedTradingandSettlementProcedure; Types of Brokers.

UnitIV:RegulatoryFramework

Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; StockExchangesandIntermediaries;SEBIandInvestorProtection;SecuritiesContractRegulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UnitV:Dematerialization

Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in DematTrading;SEBIGuidelinesandotherRegulationsRelatingtoDematTrading;Procedureof Demat Trading.

PracticalExercises:

Thelearnersarerequiredto:

1. Preparethestepsinvolvedinpreandpostmanagementofhypothetical case of IPO/FPO.
2. MakeacomparativeanalysisofIPOstoidentify parameters of success and causes of failure.
3. ExposethemselvestotradingscreenofNationalStock Exchange (www.nseindia.com) and demonstrate

a) Procedureofplacingbuying/sellingorder.

b) TradingWorkstationStation(TWS)ofspotmarketandfinancialderivativemarkets (Futures and Options).

4. Learndemattradingandinvestmentwiththe help of relevant software (Working on Virtual trading platform).

RecentTrendsinStock Market
FacultymemberwillimparttheknowledgeonrecenttrendsinStockMarket tothe students and these components will not cover in the examination.

Text Books:

1. Gordon,E.,&Natarajan,K.2019.FinancialMarketsandServices. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin,G.1949.TheIntelligent Investor.NewYork:HarperPublishing.
3. Dalton,J.M.2001.HowTheStockMarketWorks?NewYork:PrentieHall Press. Machiraju, H.
4. Machiraju,H.R.2019.MerchantBanking.NewDelhi, New Age Publishers.

SupplementaryReadings:

a. GitmanandJoehnk2015,FundamentalsofInvesting,PearsonPublications,NewDelhi.

b. ChandraPrasanna,2017,InvestmentAnalysisandPortfolioManagement,TataMcGrawHill, New Delhi.

c. DamodaranAsath2016, InvestmentValuation: ToolandTechniques forDetermining the value of any Asset, Wiley Finance., New Delhi

d. BholeL.M2015,FinancialInstitutionsandMarketsTataMcGrawHillPublishingCompany Ltd, New Delhi

Note:Latest editionof thebooks maybeused

NEWVENTURE PLANNING&DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toacquaint studentswith knowledgeofSettingup anew business
LO2:	Toenablethestudentstounderstand thelegalchallenges insettingupBusiness
LO3:	Toimpartthestudentstosearchforentrepreneurialcapital
LO4:	Toenablesthestudentstohavedepthknowledgeinmarketingaspectsof new ventures
LO5:	TounderstandtheroleBusiness PlanPreparationforNew Ventures
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovativeideas
CO2:	Evaluateadvantagesofacquiringanongoingventurewithacasestudy;
CO3:	Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthe business idea;
CO4:	Developamarketingplanforabusinessidea;
CO5:	Prepareandpresentawell-conceivedBusinessPlan

UnitI:**StartingNewVentures:**Meaningandfeatures.Opportunityidentification.Thesearchfornew ideas Source ofinnovativeideas.Techniquesforgeneratingideas.Entrepreneurial imagination and creativity:The role of creative thinking. Developing creativity.Impedimentstocreativity.The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures Developinga Marketing Plan: CustomerAnalysis, GeographicalAnalysis,EconomicalAnalysis,LinguisticAnalysis,SalesAnalysisandCompetitionAnalysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.

UnitV:BusinessPlanPreparationforNewVentures: BusinessPlan-Concept.PitfallstoAvoidinBusiness Plan. Benefits of aBusiness Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: ExecutiveSummary.BusinessDescription.Marketing:MarketNicheandMarketShare.Research,Designand Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

PracticalExercises:

Thelearnersarerequiredto:

1. Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovativeideas.
2. Evaluateadvantagesofacquiringan ongoingventurewithacasestudy.
3. PresentanideawhichcanhaveIPRlikepatentsalongwithcomparativeanalysisof patents already granted in similar field.
4. Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea (developed in exercise 1).
5. Developamarketingplan forthebusinessidea(developedinexercise1).
6. Prepareandpresentawell-conceivedBusinessPlan.

Recent TrendsinNewVenture Planning&Development
Facultymember will impart theknowledge onrecent trendsin New Venture Planning & Developmenttothestudentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1. Allen,K.R.(2015).LaunchingNewVentures:AnEntrepreneurialApproach. Boston: Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunching New Ventures. London: Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:A South- Asian Perspective. Boston: Cengage Learning
4. DonoldFKuratkoandJeffreySHonsby2021NewVentureManagement Routledge, USA

SupplementaryReadings:

1. ColinBarrowPaulBarrowRobertBrown2015TheBusinessPlanWorkBook:APractical Guide to New Venture, Kogan Page Ltd, Great Brittan
2. DavidButler2006EnterprisePlanningandDevelopmentRoutledgeUSA
3. DavidButler2014BusinessPlanningforNewVentures:AGuidetoStartup,RoutledgeUSA
4. Robert NLussierJoelCorman2014EntrepreneurialNewVentureSkillsRoutledgeUSA Note:

Latest edition of the books may be used.

SECONDYEAR– SEMESTER-III

CORE– V:CORPORATE ACCOUNTINGI

Subject Code	L	T	P	S	Credits	Inst. Hrs.	Marks		
							CIA	External	Total
	5				5	5	25	75	100

Learning Objectives	
LO1	Tounderstandaboutthepro-rata allotmentandUnderwritingofShares
LO2	ToknowtheprovisionsofCompanies, ActregardingIssueandRedemptionof Preferenceshares anddebentures
LO3	TolearntheformandcontentsoffinancialstatementsasperScheduleIIIof CompaniesAct 2013
LO4	Toexaminethe variousmethods ofvaluationofGoodwillandshares
LO5	ToidentifytheSignificanceofInternationalfinancialreportingstandard (IFRS)

Prerequisite:ShouldhavestudiedFinancialAccountinginIYear

Unit	Contents	No.of Hours
I	**IssueofShares** 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-interestandCum-interest-SinkingFundInvestmentMethod.	**15**
III	**FinalAccounts** Introduction–FinalAccounts–FormandContentsofFinancial Statements as Per Schedule III of Companies Act 2013 – Part I FormofBalanceSheet–PartIIFormofStatementofProfitand 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 Capitalization Method.	**15**

	Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	
V	**IndianAccounting Standards** InternationalFinancialReportingStandard(IFRS)–Meaningand its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for FormulationofStandards–IndAS–1PresentationofFinancial Statement,IndAS–2ValuationofInventories,IndAS–7Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible AssetsInd AS – 103, BusinessCombinationsIndAS110,ConsolidatedFinancial Statement.(TheoryOnly)	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS80%		

	CourseOutcomes
CO1	Prepareandaccountforvariousentriestobepassedincaseofissue,forfeiture and reissue of shares and compute the liability of underwrites
CO2	Assestheaccountingtreatmentofissueandredemptionofpreferenceshares and debentures
CO3	ConstructFinancialStatementsapplyingrelevant accountingtreatments
CO4	Computethevalueofgoodwillandsharesunderdifferentmethodsandassess its applicability
CO5	IntegratetheoreticalknowledgeonallaccountinginparwithIFRSandIND AS
	Textbooks
1	S.P.JainandN.L.Narang,Advanced AccountingVolI, KalyaniPublication, NewDelhi.
2	R.L.GuptaandM.Radhaswamy, AdvancedAccountsVolI,SultanChand, NewDelhi.
3	Broman,CorporateAccounting, Taxman,New Delhi.
4	Shukla,Grewal andGupta-AdvancedAccountsVolI, S.Chand,NewDelhi.
5	M.C.Shukla,Advanced accountingVol I, S.Chand,NewDelhi.
	ReferenceBooks
1	T.S.Reddy,A.Murthy–CorporateAccounting-MarghamPublication, Chennai.
2	D.S.Rawat&NozerShroff,StudentsGuidetoAccountingStandards,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt,Devi,CorporateAccountingI,AhilyaPublication, Madhya Pradesh
4	AnilKumar,RajeshKumar,CorporateaccountingI,HimalayaPublishing house, Mumbai.

5	PrasanthAthma,CorporateAccountingI,HimalayaPublishinghouse,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	

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

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

SECONDYEAR–SEMESTER-IIICORE – VI: COMPANY LAW

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

Learning Objectives	
LO1	ToknowCompanyLaw1956andCompaniesAct2013
LO2	Tohavean understandingon theformation ofacompany
LO3	Tounderstandtherequisitesofmeetingandresolution
LO4	Togain knowledgeon theprocedureto appoint and removeDirectors
LO5	Tofamiliarizewiththevariousmodes ofwindingup

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoCompany law** CompaniesAct2013–DefinitionofaCompany,Characteristics ofCompany–LiftingorPiercingtheCorporateVeil–Company Distinguished from Partnership and Limited Liabilities Partnerships–ClassificationofCompanies–Basedon Incorporation,Liability,NumberofMembers,Control.	15
II	**Formationof Company** Formation of a Company – Promoter –Incorporation Documents e-filing–MemorandumofAssociation–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 – BoardofDirectors–Appointment/Removal–Disqualification–DirectorIdentificationNumber–Directorships–Powers–Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – AdministrativeAspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	**15**
V	**Winding-upofCompany** Meaning–Modes–CompulsoryWindingUp–VoluntaryWindingUp–ConsequencesofWindingUpOrder–Powersof Tribunal– Petitionfor Winding Up – Company Liquidator.	**15**
	TOTAL	**75**

CourseOutcomes	
CO1	Understandthe classificationofcompaniesundertheact
CO2	ExaminethecontentsoftheMemorandumofAssociation&ArticlesofAssociation
CO3	KnowthequalificationanddisqualificationofAuditors
CO4	UnderstandtheworkingsofNationalCompanyLawAppellateTribunal (NCLAT)
CO5	Analyzethe modes of windingup
Textbooks	
1	N.D.Kapoor,BusinessLaws, Sultan Chandand Sons,Chennai
2	R.S.N.Pillai–BusinessLaw,S.Chand,NewDelhi.
3	M.V.Dhandapani, Business Laws SultanChandand Sons,Chennai
4	ShusmaAurora,BusinessLaw, Taxmann, NewDelhi
5	M.C.Kuchal,BusinessLaw,VikasPublication,Noida
ReferenceBooks	
1	Gaffoor& Thothadri,CompanyLaw,VijayNicholeImprintsLimited,Chennai
2	M.R.Sreenivasan,BusinessLaws,MarghamPublications,Chennai
3	KavyaAndVidhyasagar, Business Law,NithyaPublication,Bhopal
4	S.D.Geet,BusinessLaw NiraliPrakashanPublication,Pune
5	PreethiAgarwal,BusinessLaw,CAfoundationstudymaterial
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	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
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER– III

ELECTIVE -III:BUSINESSLEGISLATION

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

Learning Objectives	
LO1	ToimpartknowledgeontheFactoriesAct,1948
LO2	Toprovideinsights ontheForeign ExchangeManagementAct,1999
LO3	Toinculcateknowledge aboutthePreventionof MoneyLaunderingAct,2002
LO4	ToenablethestudentstolearnabouttheCompetitionAct2002
LO5	Tofamiliarizethestudentsabouttheexistenceof IntellectualPropertyRights
Prerequisite:ShouldhavestudiedCommerceinXIIStd	

Unit	Contents	No.of Hours
I	**FactoriesAct 1948** Definition - Objects –Scope – Approval – Licensing – Registration ofFactories –NoticebyOccupier– General Duties of Occupier and Manufacturer – Measures to be taken by FactoriesforHealth,SafetyandWelfareofWorkers–Measures – SpecialProvisionsRelatingtoHazardousProcesses–Working HoursofAdults–AdditionalProvisionsRegulatingEmployment of Women in a Factory – Employment of Young Person and Children–AnnualLeavewithWages–PenaltiesandProcedures.	12
II	**ForeignExchangeManagementAct, 1999** Introduction-BoardStructureofFEMA–Definition-Regulation &ManagementofForeignExchange-Contraventions&Penalties – Procedure for Compliance.	12
III	**PreventionofMoneyLaunderingAct,2002** Definition – 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	**CompetitionAct,2002** Definition - 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	**IntellectualPropertyRights** IntellectualPropertyRights(IPR)– Introduction- Kinds ofIntellectualPropertyRights-Patent,Copyright,TradeMark, Design, Geographical Indication, Plant Varieties and Layout Design GeneticResourcesandTraditionalKnowledge–Tradesecret- IPR in India: Genesis and development.	**12**
	TOTAL	**60**

CourseOutcomes	
CO1	AcquireknowledgeonFactoriesAct,1948
CO2	Analyzethe roleofForeignExchangeManagementAct,1999
CO3	UnderstandthepracticalimplicationsofPreventionofMoneyLaunderingAct, 2002
CO4	Evaluatethe importance of CompetitionAct,2002
CO5	GainknowledgeonIntelligencePropertyRights
Textbooks	
1	AkhilleshwarPathak,Legalaspectsofbusiness, McGrawHillEducation,Noida
2	R.S.N.Pillai&Bagavathi,Legalaspectsofbusiness,S.Chand,NewDelhi
3	RashmiAggarwal,RajinderKaur,Legalaspectsofbusiness,PearsonEducation Limited, New Delhi
4	P.K.Padhi,Legalaspectsofbusiness,PHILearning,NewDelhi
ReferenceBooks	
1	RavinderKumar,Legal aspectsofbusiness,CengageLearning,Nioda
2	ShawnKopel,Guide tobusiness law,Oxford UniversityPress,England
3	M.C.Kuchhal,VivekKuchhal,BusinessLaw,SChandPublishers,NewDelhi
4	C.L.Bansal.Businesslaw,Taxmann,NewDelhi
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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/

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2

CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3–Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER-III

ELECTIVEIII:BUSINESSMATHEMATICS&STATISTICS

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

Learning Objectives

LO1	Toimpartknowledgeonthebasicsofratio, proportion,indicesandproportions
LO2	Tolearnaboutsimpleandcompoundinterestandarithmetic,geometricand harmonic progressions.
LO3	Tofamiliarisewiththemeasuresofcentraltendency
LO4	Toconceptualizewithcorrelation co-efficient
LO5	Togain knowledgeon timeseriesanalysis

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**Ratio** Ratio-Indices–types-positiveindices–lawofindices–negative indices–zeroandutilityindices–fractionalindices.Logarithms – definition – property of logarithms – law of logarithms – common logarithm.	**9**
II	**Interestand Annuity** Banker's Discount–SimpleandCompoundInterest-Arithmetic, GeometricandHarmonicProgressions.Annuity-Meaning- Types of Annuity Applications.	**9**
III	**BusinessStatisticsMeasuresofCentralTendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.	**9**
IV	**Correlationand Regression** Correlation-KarlPearson'sCoefficientofCorrelation–Spearman'sRankCorrelation–RegressionLinesandCoefficients.	**9**

V	**TimeSeriesAnalysisandIndexNumbers** Time Series Analysis: Secular Trend – Seasonal Variation – Cyclicalvariations-IndexNumbers–AggregativeandRelative Index–ChainandFixedIndex–WholesaleIndex–Costof Living Index.	**9**
	TOTAL	**45**

CourseOutcomes	
CO1	Learnthebasicsofratio,proportion,indicesandlogarithm
CO2	Familiarizewithcalculationsofsimpleandcompoundinterestandarithmetic, geometric and harmonic progressions.
CO3	Determinethevariousmeasuresofcentraltendency
CO4	Calculatethecorrelationandregressionco-efficient.
CO5	Assessproblemsontimeseries analysis

Textbooks	
1	Dr.B.N.Gupta,BusinessMathematics&Statistics,Shashibhawanpublishing house, Chennai
2	AsimKumarManna,BusinessMathematics&Statistics,McGrawhill education, Noida
3	A.V.RayarikarandDr.P.G.Dixit,BusinessMathematics&Statistics,Nirali Prakashan Publishing, Pune
4	Dr.S.Sachdeva,BusinessMathematics&Statistics,LakshmiNarainAgarwal, Agra
5	P.R.Vittal,BusinessMathematics&Statistics,MarghamPublications,Chennai
ReferenceBooks	
1	J.K.Sharma,Fundamentals ofbusinessstatistics, Vikaspublishing,Noida
2	PeterWaxman,BusinessMathematics&Statistics,PrenticeHall,NewYork
3	AndreFrancis,BusinessMathematics&Statistics,CengageLearningEMEA, Andover
4	AggarwalBM,BusinessMathematics&Statistics,AneBookPvt.Ltd.,New Delhi
5	R.S.Bhardwaj,BusinessMathematics&Statistics,ExcelBooksPublisher, New Delhi
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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/

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

	PO1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER-III

ELECTIVE-III: E- COMMERCE

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

Learning Objectives

LO1	Toknowthegoals ofelectroniccommerce
LO2	TounderstandthevariousBusinessmodelsinemergingE-commerceareas
LO3	Tohaveaninsightonthe internetmarketingtechnologies
LO4	Tounderstandthe benefitsand implementationofEDI
LO5	Toexaminethe ethicalissuesofE-commerce

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoE-Commerce** Defining E-Commerce; Main activities of electronic commerce; BenefitsofE-Commerce;BroadGoalsofElectronicCommerce; Main Components of E-Commerce; Functions - Process - Types of E- Commerce; The World Wide Web, The Internet and the Web:Features,RoleofAutomation&ArtificialIntelligenceinE-Commerce.	**9**
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:TraditionalretailingandE-retailing,Benefitsof E-retailing, Models of E-retailing, Features of E-retailing.	**9**
III	**E-CommerceMarketingConcepts** The Internet Audience and Consumer Behavior, Basic Marketing Concepts,InternetMarketingTechnologies–MarketingStrategy -Eservices:CategoriesofE-services,Web-EnabledServices, Information-Selling on the Web.	**9**

IV	**ElectronicDataInterchange&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, ProtectingWebServerwithaFirewall,FirewallandtheSecurity Policy, Network Firewalls and Application Firewalls, Proxy Server.	**9**
V	**Ethics inE-Commerce** IssuesinE-commerceunderstandingethical,SocialandPolitical issuesin E-Commerce: AModel fororganizingtheissues,Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate EthicalPrinciplesPrivacyandInformationRights:Information collectedatE-CommerceWebsites.	**9**
	TOTAL	**45**

CO	**CourseOutcomes**
CO1	Understandthe roleandfeaturesof worldwide web
CO2	UnderstandtheBenefitsandmodelof e-tailing
CO3	Usethewebenabledservices
CO4	Tacklethethreatsininternetsecuritysystem
CO5	KnowabouttheEthicalprinciplesPrivacyandInformationRights

	Textbooks
1	KennethC.Laudon,E-Commerce:Business,Technology,Society,4theEdition, Pearson Education Limited, New Delhi
2	S.J.Joseph,E-Commerce:anIndianperspective,PHILearningPvt.Ltd.,New Delhi
3	DavidWhitley,E-Commerce-Strategy,Technologies&Applications, TMI, McGraw-Hill, London
4	KamleshK.Bajaj,E-Commerce-Thecuttingedgeofbusiness,TMH,McGraw-Hill, Noida
5	WClarke,E-CommercethroughASP-BPB, WroxPublisher,Mumbai

	ReferenceBooks
1	Agarwala, K.N. and D. Agarwala, Business on the Net: What's andHow'sofE-Commerce,McMillanPublisherIndiaPvt.Ltd., Chennai
2	RaviKalkota,FrontiersofE-Commerce,TM,PearsonEducationLimited,New Delhi
3	EliasMAwad,ElectronicCommerce:FromVisiontoFulfillment.PHILearning Pvt. Ltd., New Delhi
4	MathewReynolds,BeginningE-CommercewithVisualBasic,ASP,SQLServer 7.0&MTS,WroxPublishers, Mumbai

5	J.ChristopherWestIandTheodoreH.KClarkGlobalElectronicCommerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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/

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

COMPUTERISEDACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

LearningObjectives:	
LO1:	Toeducatethestudentstopreparespreadsheetsand itsbusinessapplications.
LO2:	ToenlightenthestudentsonthefundamentalsofTally.
LO3:	Toimpartknowledgeonpreparingreports

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Understandwhatisspreadsheet,andhowtoenterdata,format,editandtakeprint out
CO2:	Prepareslidesfor presentations
CO3:	Preparefinalaccounts,preparationofratiosandtocreatebackupfileswithhelpof computerized accounting system
CO4:	Prepareratioswiththehelpofcomputerizedaccounting
CO5:	Preparefunctionalbudgetswithcomputerizedaccounting

UnitI: Spreadsheetand itsBusinessApplications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs. Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

UnitII:PreparationforPresentations

Basics of presentations**:** Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

UnitIII:IntroductiontoAccountingPackage Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping andAccounting–StartingTallyconversestheGateway&Menu–CreationofaCompany – AccountGroupsandLedgerCreation–SettingofCompany–FeaturesandConfiguration.

UnitIV:LedgerCreationandVouchers

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers–VoucherAdvanceFeatures–BillbyBilldetails-Illustrationtogeton-screen results of various books of accounts

UnitV: Reports

GenerationofReports-PreparationofFinalAccounts-ConfiguringforPrinting–diverse reports- Maintenance talks about backup – security passwords.

ListofPractical:

1. Constructa graphical representation of frequency distribution table for ten employees Score by using CountifandFrequencyFunctioninSpreadsheet.
2. PrepareadatasetwithCorrelationandregressionfunctioninspreadsheet.
3. PrepareaposterpresentationbyinsertingTables,Images,textsandSymbols.
4. CreateaBusinessPlanPresentationwiththehelpofSlides,Fonts,Drawing,editing;Media;Design; Transition; Animation and Slideshow features.
5. CreatinganewCompanyinTallyandcreatinggroupsandLedgeraccounts.
6. PrepareStock categories,GroupsandStockitemsinTally.
7. CreateAccountingVouchersforthetradingbusinesstransactionsinTally.
8. CreationofTrialBalance inTally
9. Createaninvoice(Purchase/Sales)inTally.
10. PrepareFinalAccounts withadjustment inTally.

Note:100%PracticalforExternal

***Marks:Internal50&External50**

Internal:50Marks

External:50Marks(**Practicalonly**)

a) Thereisnoexternaltheoryexaminationforthissubject.Onlypracticalshallbeconductedas external examination.

Practicalmarkshallbeawardedasbelow:

i) Record Note	10 marks
ii) Program/Procedurewriting	10*2 =20marks
iii) Debugging	5 * 2 = 10marks
iv) Result	5 * 2 = 10marks
Total	**50 marks**

b) Practicalexaminationshouldbeconductedbybothinternalandexternalexaminers.

RecentTrendsinComputerizedAccountingSystem
Faculty member will impart the knowledge on recent trends in Computerized Accounting System to the students and these components will not cover in the examination.

Text Books:

1 RizwanAhamedP.2018,TallyERP 9MarghamPublications,Chennai

2 PalanivelS.2018Tallyaccountingsoftware,MarghamPublications,Chennai

3 MichaelJardon,2018ComputerAccounting, OsborneBooksLtd,NewDelhi

.

SupplementaryReadings:

1 DeweyD.2018ComputerizedAccounting,Tata McGraw Hill, New Delhi

2 RobertHurt2016AccountingInformationSystemMcGrawHill,NewDelhi

3 CarolYacht2016ComputerAccountingEssentials,SusanV.Crosson,New Delhi

4 O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill,New Delhi

5 Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

CLEARINGAND FORWARDINGIN EXPORTANDIMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toeducatethestudents howtheclearingand forwardingagentsactedinPorts
LO2:	Togainknowledgehowtheexportdocumentsarepreparedbytheexporterand theses documents are handled by the shipping and forwarding agents
LO3:	Toacquireknowledgeinimportdocumentation
LO4:	Toknowthehow the frights arechargedby the shippingand forwardingagents
LO5:	Tounderstandthe Riskin ExportandImport
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explaintheroleofclearing agentsinports
CO2:	Discusstheexportprocedureanddocumentation
CO3:	Explaintheimportdocumentation procedure
CO4:	EquipFreightforwardingservices
CO5:	DiscussthedeterminantsofRisk Management

UnitI:Clearingand Forwarding

Introductiontoclearingandforwarding–RoleandimportanceofClearingandForwarding inInternationalTrade-LogisticsandSupplyChainManagement-Rolesandresponsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding

UnitII:ExportProcedureDocumentation

Documentsrequiredforexport-CommercialInvoice-PackingList-CertificateofOrigin– GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import-Negative list of Exports

UnitIII:ImportProcedure Documentation

ImportDocumentation – Import license under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

UnitIV: FreightForwarding andTransportation

Freight Forwarding services in import and export – Mode of Transport- Air,Sea- Freight rates- INCO terms – Packaging, labeling and cargo handling requirements

UnitV:Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments-ExportEarningForeignCurrency–Letterofcreditandinternationalpayments system- Managing trade related financial documents

RecentTrendsinClearingandForwardinginExportandImport
Facultymemberwillimparttheknowledgeonrecenttrendsin ClearingandForwardingin ExportandImporttothestudentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1 MahajanM.I,2021,ExportPolicy,ProcedureandDocumentation,Snowwhite Publications, Mumbai

2 NatarajanL2022, ImportandExportProcedure(ImportManagement),Margham Publications, Chennai.

3 RathorB.SandRathor,J.S2022,ExportMarketing,HimalayaPublishingHouse, New Delhi.

SupplementaryReadings:

1. Francis Cherunilam 2021,International Trade and Export Management,Himalaya Publishing House, New Delhi
2. ParasRam,2022,NilkhilGargExport:What,WhereandHow?AnupamPublishers, New Delhi
3. HandBookofExportImportProcedures:MinistryofCommerce2020-2025 Government of India Volume No:1 and 2
4. MahajanM.I,2022,ExportDoityourself,SnowwhitePublications,Mumbai
5. MahajanM.I, 2022,ImportPolicy,ProcedureandDocumentation,Snowwhite Publications, Mumbai

GOODSANDSERVICESTAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	Toenablethestudentstounderstand thebasic conceptofindirecttax
LO2:	Toprovidethe studentsto know thestructureofGST
LO3:	Toeducatethestudentswithregistrationprocessof GST
LO4:	Toeducatethestudentsfor InputTaxCredit
LO5:	TounderstandthefilingofreturnsandpaymentprocedureofGSTandRefund process and assessment.

Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Comprehendthefundamentalsofindirecttaxand needforGST
CO2:	Understandthestructure ofGSTand theirschemesinpractice
CO3:	DisseminatevariousmodesofregistrationofGST
CO4:	Familiarizethemselveswiththeadjustmentofdebitandcreditnotes
CO5:	Understandandapplythee-fillingofGSTinpractice

UnitI:IntroductiontoGoodsandServicesTax

IndirectTaxes–ProblemsofIndirecttaxes–NeedforintroductionofGST–Commoditieskeptout the preview of GST – Other indirect Taxes

UnitII:Structureof GST

GSTStructure–CGST–SGST-IGST–Futures–Exemptions–Schemes– Composition Schemes – Ordinary Scheme – GST Structured Rates

UnitIII:GST RegistrationProcess

RegistrationprocessinGST –Types–CompulsoryRegistration -Cancellation

UnitIV:Input TaxCredit

InputTaxCredit–AdjustmentofDebitNotesandCreditNotes–ProblemsinInputTax Credit

UnitV:Returns,Payments,RefundProcessandAssessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST-AssessmentMethods–RefundunderGST–RefundunderSpecialOccasions-Authorities of GST

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

Text Books:

1. BalachandranV.,2024, IndirectTaxes,SultanChandandSons,NewDelhi
2. SatrangiG.,GoodsandServicesTaxPreceptandPractice2024,Centax Publications, New Delhi
3. Anandaday Mishra,2024,GSTLawandProcedure,TaxmannPublicationsPvt Limited, New Delhi
4. Raj.C.A.,Agarwa.K,2019,TaxationandIndirectTaxes,TaxmannPublicationsPvt Limited, New Delhi

SupplementaryReadings:

1. AnjaliAgarwal,2024,GoodsandServiceTax,NewCenturyPublications,NewDelhi
2. SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,New Delhi
3. Mishra.SK,2024,SimplifiedApproachtoGST,Educreation Publishing,NewDelhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications,New Delhi

WebReference:

1 https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst- india.html

6. https://cleartax.in/s/gst-book-online-pdf

SECONDYEAR– SEMESTER– IV

CORE– VII:CORPORATE ACCOUNTING -II

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

Learningobjective

LO1	ToknowthetypesofAmalgamation,InternalandexternalReconstruction
LO2	ToknowFinal statementsofbankingcompanies8
LO3	Tounderstandtheaccountingtreatmentof Insurancecompanyaccounts
LO4	Tounderstandtheprocedureforpreparation ofconsolidatedBalancesheet
LO5	Tohaveaninsight onmodes ofwinding upofacompany

Prerequisite:ShouldhavestudiedFinancialAccountinginIYear

Unit	Contents	No.of Hours
I	**Amalgamation and Reconstruction** Amalgamation – Meaning - PurchaseConsideration - Lump sumMethod,NetAssetsMethod,Net PaymentMethod,IntrinsicValueMethod-MethodsofAccountingfor Amalgamation - The Purchase Method only (Excluding Inter-Company Holdings). **Internal&ExternalReconstruction** InternalReconstruction–ConversionofStock–IncreaseandDecrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	**15**
II	**AccountingofBankingCompanies** FinalStatementsofBankingCompanies(AsperNewProvisions)-Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as per Banking Regulation Act 1949.	**15**
III	**InsuranceCompany Accounts:** MeaningofInsurance–Principles–Types–PreparationofFinal AccountsofInsuranceCompanies–AccountsofLifeInsuranceBusiness – Accounts of General Insurance Companies - New Format.	**15**
IV	**ConsolidatedFinancialStatements** Introduction-Holding & Subsidiary Company - Legal Requirements relatingtopreparationofaccounts-PreparationofConsolidatedBalance Sheet (Excluding Inter-company holdings).	**15**

	V	**LiquidationofCompanies** Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H)Order of Payment – Liquidators Remuneration- Liquidator’s Final Statements.	**15**
		TOTAL	75
THEORY20% &PROBLEMS80%			

	CourseOutcomes	
	CO1	Understandtheaccountingtreatmentofamalgamation,Internalandexternal reconstruction
	CO2	ConstructProfitandLossaccountandBalanceSheetofBankingCompaniesin accordance in the prescribed format.
	CO3	Synthesizeandpreparefinalaccountsofinsurancecompaniesintheprescribed format
	CO4	Givethe consolidatedaccounts ofholdingcompanies
	CO5	Preparationofliquidator’sfinalstatementofaccount

	Textbooks
1	S.P.JainandK.LNarang. AdvancedAccountancy,KalyaniPublishers,New Delhi.
2	Dr.K.S.RamanandDr.M.A.Arulanandam,AdvancedAccountancy,Vol.II, Himalaya Publishing House, Mumbai.
3	R.L.GuptaandM.Radhaswamy,AdvancedAccounts, SultanChand,NewDelhi.
4	M.C.ShuklaandT.S.Grewal,AdvancedAccountsVol.II,SChand&Sons,New Delhi.
5	T.S.ReddyandA.Murthy,CorporateAccountingII,MarghamPublishers, Chennai

ReferenceBooks	
1	B.Raman,CorporateAccounting,Taxmann,NewDelhi
2	M.C.Shukla,AdvancedAccounting, S.Chand,New Delhi
3	Prof.Mukesh Bramhbutt,DeviAhilyapublication,Madhya Pradesh
4	AnilKumar,RajeshKumar,AdvancedCorporateAccounting,Himalaya Publishing house, Mumbai.
5	PrasanthAthma,CorporateAccounting,HimalayaPublishinghouse,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO 5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3– Strong,2-Medium,1-Low

SECOND YEAR– SEMESTER–

IVCOREPAPERVIII–PRINCIPLESOFMARKETING

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	4	25	75	100

LearningObjectives	
LO1	Toknowtheconceptandfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarketsegmentation
LO3	Toexaminethestagesofnewproductdevelopment
LO4	Togainknowledgeonthevariousadvertisingmedias
LO5	Toanalysestheglobalmarketenvironment

Prerequisite:ShouldhavestudiedCommercein XII Std

Unit	Contents	No.of Hours
I	**IntroductiontoMarketing** Meaning–Definition and Functions of Marketing– Evolution conceptualizations – Innovations in Modern Marketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. **MarketSegmentation** Meaninganddefinition-Benefits–Criteriaforsegmentation–Types of segmentation – Geographic – Demographic –Psychographic – Behavioral - Targeting, Positioning &	12
II	**Repositioning** Introduction to Consumer Behavior–Consumer Buying Decision ProcessandPostPurchaseBehavior—Motives.Freud'sTheoryof 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–FactorsInfluencingPricing–Kinds of Pricing.	12
IV	**PromotionsandDistributions** Elementsofpromotion–Advertising–Objectives–Kindsof	12

	AdvertisingMedia- Traditional vsDigital Media -Sales Promotion–types of sales promotion – Personal Selling – Qualities needed for a Personalseller-ChannelsofDistributionforConsumerGoods-ChannelMembers–ChannelsofDistributionforIndustrialGoods	
V	**CompetitiveAnalysisandStrategies** Globalmarketenvironmentsocialresponsibility–marketing–Recent trends in marketing – A basic understanding of E-marketing, M-marketing,E-tailing–CRM–MarketResearch–MISandMarketing Regulation.	12
	Total	60
	CourseOutcomes	
CO1	Developanunderstandingontheroleandimportanceofmarketing	
CO2	Applythe4p'sofmarketingintheirventure.	
CO3	Identifythefactorsdeterminingpricing.	
CO4	UsethedifferentChannelsofdistributionofindustrialgoods.	
CO5	Understandthe conceptofE-marketingandE-Tailing.	
	Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective, Pearson Education. New Delhi.	
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand& Sons, New Delhi.	
3	Dr.AmitKumar,PrinciplesofMarketing,ShashiBhawanPublishingHouse, Chennai.	
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.NewDelhi	
5	NeeruKapoorPrinciples ofMarketing,PHILearning,NewDelhi	

	ReferenceBooks
1	Prof.KavitaSharma,Dr.SwatiAgarwal, PrinciplesofMarketingBook,Taxmann, NewDelhi.
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviorandMarketing Action,USA:PWS-Kent
4	Hoyer,W.D.AndMacinnis,D.J.,ConsumerBehavior,USA:HoughtonMifflin Company
5	BakerM,MarketingManagementandStrategy,MacmillanBusiness,Bloombury Publishing, India.
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp

MAPPINGWITHPROGRAMMEOUTCOMES ANDPROGRAMMESPECIFICOUTCOMES

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

3– Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER– IV

ELECTIVEIV -FINANCIAL SERVICES

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

Learning Objectives	
LO1	Toimpartknowledgeontheroleandfunctionofthe Indianfinancialsystem.
LO2	Toenrichtheirknowledgeonkeyareasrelatingtomanagementoffinancial products and services
LO3	TofamiliarizestudentsaboutVentureCapital,Leasing.
LO4	Tomakethem understandthe CreditRatingsystem.
LO5	Toprovideinsights intomutual fundsandthe operationofNSDLandCSDL.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoFinancial System** Structure of Financial System – Role of Financial System on Economic Development – Financial Markets and Financial Instruments–CapitalMarkets–MoneyMarkets–PrimaryMarket Operations – Role of SEBI – Secondary MarketOperations – Regulation–FunctionsofStockExchanges–Listing–Formalities –FinancialServicesSectorProblemsandReforms.	9
II	**FinancialServices-AnOverview** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	**VentureCapitalandLeasing** Venture Capital – Growth of Venture Capital in India – Financing PatternunderVentureCapital–LegalAspectsandGuidelinesfor VentureCapital,Leasing–TypesofLeases–EvaluationofLeasing Option Vs. Borrowing.	9
IV	**CreditRating** Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting–TypesofFactoringArrangements–Factoringinthe Indian Context.	9

V	**Mutual Funds** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	**9**
	TOTAL	**45**

CourseOutcomes	
CO1	Summarizetherole andfunctionofthefinancialsystem
CO2	Gainpracticalknowledgeonkeyareasrelatingtomanagementoffinancial products and services
CO3	FamiliarizestudentsaboutVentureCapital,Leasing.
CO4	InfertheimportanceoftheCreditRatingsystem.
CO5	UnderstandvarioustypesofMutualfunds schemesand theroles ofNSDLand CSDL.
Textbooks	
1	Gurusamy.S,FinancialServices,TataMcGrawHill,Noida.
2	C.RamaGopal,FinancialServices,VikasPublishingHouse,Noida.
3	M.Y.Khan,FinancialServices,TataMcGrawHill,Noida.
4	E.Dharmaraj,Financial Services,S.Chand,NewDelhi.
ReferenceBooks	
1	MikeHeffner,BusinessprocessmanagementinFinancialServices,F.W.Olin Graduate school of Business, United States.
2	PerryStinson,BankmanagementandFinancialServices,ClanryeInternational, USA.
3	E.GordonandK.Natarajan,FinancialMarketandServices,Himalaya Publishing House, Mumbai.
4	B.Santhanam,Financial Services,MarghamPublications,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPINGWITHPROGRAMMEOUTCOMES 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
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

4–Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER-IV

ELECTIVE-IV:CONSUMERISM&CONSUMER PROTECTION

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

Learning Objectives	
LO1	Tounderstandthenatureofconsumersandconsumerism
LO2	Toknowhowconsumers areexploited
LO3	Tobefamiliar withconsumerrightsandduties
LO4	TolearnaboutConsumerProtectionAct
LO5	TogaininsightsintoconsumerisminIndia.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**Consumerism** Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives - Concept of Consumerism – Need and Importance.	9
II	**Consumer Exploitation** Meaning and Causes of Consumer Exploitation - Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate after sales services- Challenges of Consumer Exploitation.	9
III	**ConsumerRights and Duties** Consumer Rights – John F Kennedy's Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redress, Right to Consumer Education -Duties of Consumers.	9
IV	**Consumerism–RecentTrends** ReasonsfortheGrowthofConsumerisminIndia-RecentTrends in Consumerism - Problems Faced by Consumers in India.	9
V	**ConsumerProtection (Amendment)Act2019** ConsumerProtectionCouncil–Central,State,DistrictsConsumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	**45**

CourseOutcomes	
CO1	Rememberand recallaspectsinconsumerism
CO2	Identifythereasonsfor consumerexploitation
CO3	Discovertherights andduties of a consumer
CO4	CreateanenvironmentwhichprotectstheconsumersinIndia

CO5	CriticallyappraisetheconsumerProtectionAct
Textbooks	
1	PremavathyandMohiniSethi,Consumerism–StrategiesandTactics,CBS Publication
2	ProfKavitaSharma,DrSwatiAggarwal,PrinciplesofMarketingBook, Taxmann
3	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
4	Assael,H,ConsumerBehaviour andMarketingAction,PWS-Kent, USA
ReferenceBooks	
1	Hoyer,W.D..andMacInnis,D.J.,ConsumerBehaviour,HoughtonMifflin Company, USA
2	Y.V.Rao,ConsumerProtectionAct,1986,AsiaLawHouse,Hyderabad
3	GB.ReddyandBaglekarAkashKumar,ConsumerProtectionAct,Eastern Book Company, Bengaluru
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

MAPPINGWITHPROGRAMMEOUTCOMESAND 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
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3– Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER– IV

ElectiveIV-OperationResearch

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

Learning Objectives	
LO1	Tointroducethestudentstooperationsresearchandlinearprogramming.
LO2	Toimpartknowledgeabout transportationandassignmentproblems.
LO3	Togetacquaintedwithgametheoryandsimulation.
LO4	Todevelopabilitiestoanalyseandmanageinventoriesusingvarious methods.
LO5	Toacquireknowledgeonnetworkanalysis.

Prerequisite:ShouldhavestudiedStatisticsinIIIsemesterof B.com

UNIT	Contents	No.of Hours
I	**Introduction to Operation Research and Linear Programming Problem** Operation research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9
II	**TransportationandAssignment problem** TransportationProblem–methods-NorthWestcornermethod-Leastcostmethod-Vogel'sapproximationmethod -Movingtowardsoptimality-Steppingstone&MODI methods - Assignment problem	9
III	**GameTheory andSimulation** Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion-Dominanceproperty-Graphicalmethod-Simulation	9
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9

V	**Network Analysis** Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project-Scheduling of a project- Application of PERT and CPM.	9
	Total	45
Theory:20Pratical:80		
CO	**Course Outcomes**	
CO1	Framealinearprogrammingproblemforquantitativedecisionsinbusiness planning.	
CO2	Optimiseeconomicfactorsbyapplyingtransportationandassignment problems.	
CO3	Applytheconceptofgametheoryandsimulationforoptimaldecision making.	
CO4	Analyseandmanageinventoriesto meetthechangesinmarketdemand.	
CO5	ConstructnetworksincludingPERT,CPMforstrategicmanagementof business projects.	
	Textbooks	
1.	C.R.Kothari,“QuantitativeTechniques”,VikasPublications, Noida	
2.	V.K.Kappor,"OperationsResearch-ProblemsandSolutions",Sultan Chand & Sons Publisher, New Delhi	
3.	AnandSharma,OperationResearch,HimalayaPublishingHouse,2014, Mumbai	
4.	MSreenivasaReddy,OperationResearch,CENGAGE,NewDelhi	

	S.Gurusamy,ElementsofOperationResearch,VijayNicoleImprints Private Limited
	ReferenceBooks
1.	SKalavathy,OperationsResearch,VikasPublications, Noida
2.	S.P.Gupta,“StatisticalMethods”,S.Chand&SonsPublisher,NewDelhi. 2019
3.	Sarangi,SKAppliedOperationsResearchandQuantitativeMethods, Himalaya Publishing House, 2014, Mumbai
4.	NDVohra,QuantitativeTechniquesinManagement,McGrawHill,6th Edition, New Delhi 2021
5.	P.R.Vittal-OperationResearch,MarghamPublications,Chennai
	Web Resources
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFIC OUTCOMES

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

AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong,2-Medium,1-Low

FILING OF GSTRETURNS

Subject Code	L	T	P	S	Credits	Ins Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

LearningObjectives:	
LO1:	Tounderstandtheconceptandimportanceof GoodsandServicesTax
LO2:	Toenablethestudentstopreparedata forGSTRForms
LO3:	TogainknowledgeonFilingGSTReturns
LO4:	Tounderstand the stepsinvolved in GSTFiling
LO5:	Toacquireknowledgeonpenalty forlatefillingofGSTReturns
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	PreparetheStudents forfilingof GST returns throughOnline
CO2:	Helpsin filingup ofGSTRforms (GSTR1– GSTR11)
CO3:	Explainthesteps involvedin GSTRfiling
CO4:	Acquireknowledgeon penalty forlatefiling GSTReturns
CO5:	Understandthe conceptofinterestonoutstandingtax

CONTENTS

1. Formsandduedates
2. GSTRRegistrationForms
3. ITC Forms
4. Stepsinvolved in filingGST return
5. GSTR1:ReturnforOutwardSupplies
6. DifferencebetweenGSTR2A andGSTR 2B
7. GSTR3B:Summaryof Inwardand OutwardSupplies
8. GSTR4:ReturnForComposition Dealers
9. GSTR5:ReturnForNon-ResidentTaxablePersons
10. GSTR6:ReturnForInputService Distributors
11. GSTR7:ReturnForTax payersDeductingTDS
12. GSTR8:ReturnForE-CommerceOperatorsCollectingTCS
13. GSTR10:ReturnForRegisteredPersonWhoseGSTRegistrationgets Cancelled
14. GSTR11:ReturnForUIN(UniqueIdentification Number)Holders
15. PenaltyforlateFilingofGST Return
16. InterestonOutstanding Tax
17. GSTR9C-ReconciliationStatement
18. GSTR9B–FiledbyElectronicCommerce Operators

RecentAmendmentsinFilingofGSTReturns
FacultymemberwillimparttheknowledgeonrecentAmendmentsinFilingofGST Returnsto thestudents and these components will not cover in the examination.

Text Books:

1. BalachandranV.,2024, IndirectTaxes,SultanChandandSons,NewDelhi
2. SatrangiG.,GoodsandServicesTaxPreceptandPractice2024,Centax Publications, New Delhi
3. AnandadayMishra,2024,GSTLawandProcedure,TaxmannPublicationsPvt Limited,New Delhi
4. Raj.C.A.,Agarwa.K,2019,TaxationandIndirectTaxes,TaxmannPublicationsPvt Limited,New Delhi

SupplementaryReadings:

1. AnjaliAgarwal,2024,GoodsandServiceTax,NewCenturyPublications,NewDelhi
2. SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,New Delhi
3. Mishra.SK,2024,SimplifiedApproachtoGST,Edu creationPublishing,New Delhi.
4. Viswanthan.B, 2024, Goods and Services Tax in India, New CenturyPublications, New Delhi.

WebReference:

1 https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst- india.html

2 https://cleartax.in/s/gst-book-online-pdf

FUNDAMENTALSOFFINTECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

LearningObjectives:	
LO1:	ToeducatethestudentstointroduceFintech
LO2:	TogainknowledgeinFinancialTechnology and Digitalpayments
LO3:	ToacquireknowledgeinCryptocurrencies
LO4:	Toknowtheknowledgein Block chinTechnology
LO5:	Tounderstandtheeffectsoffintechonvarioussectors
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	IdentifythebenefitsofFinTechindustry;
CO2:	Enableabetter understandingof FinancialTechnology andDigitalPayments
CO3:	AnalysethefunctioningofCryptocurrency
CO4:	ExplaintheimpactofBlockChainTechnology
CO5:	EvaluatetheeffectsofFintechonvarioussectors

UnitI:Introductionto Fintech
Introduction–MeaningofFinTech-Definitions-TheHistoryandEvolutionoftheFintech Industry-FinTechEcosystem-RecentDevelopments-FinTechInIndia-FinTechMarket TrendsInIndia-TypesOfFinTechorTransformationofFinancialServices-BenefitsOf FinTech - Drawbacks Of FinTech - Key Growth Drivers- Challenges.

UnitII:FinancialTechnologyandDigitalPayments
Introduction-ArtificialIntelligence(AI)inFinTech-MachineLearninginFinTech- Machine LearninginAccountingandFinance-RoboticProcessAutomation(RPA)–-FinancialDataAnalytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System - Developing Countries and DFS: The Story of Mobile Money -RTGS networks.

UnitIII:Cryptocurrencies
Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – types wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies.

UnitIV: BlockchainTechnology
Blockchain Technology in FinTech – An understanding ofBlockchain technology,its potential,andapplications-BCTinBanking–BenefitsofBCTinbanking-BCTinIndian Banking Sector - BCT in supply chain management.

UnitV:EffectsofFin-TechonVariousSectors
EffectsofFin-techonPaymentInnovations –TheImplicationsofFintech onRealEstate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations–Health-Real-Estate-InsuranceSector-CapitalMarket-KeyFin-techtrends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

RecentTrendsinFintech
Facultymemberwill impart theknowledgeon recent trendsinFintech to thestudents and these components will not cover in the examination.

Text Books:
1 DheenadhayalanVandVijayC,2022Fintech,VijayNicoleImprintsPvt.Ltd, Chennai
2 SanjayPhadke.,2020FintechFuture:TheDigitalDna of FinancePaperback–
3 Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

SupplementaryReadings:
1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies:A Comprehensive Introduction
2. JosephBonneau,EdwardFelten,AndrewMiller,StevenGoldfeder,2022Princeton University
3. SlavaGomzin2020BitcoinforNon-Mathematicians:Exploringthefoundations of Crypto, Universal Publishers, USA
4. TheRoboticsProcessAutomation,Handbook:AGuidetoImplementing,Tom

Taulli/Apress,Latest1STEdition2020 Website
Reference: https://www.ibm.com/industries/banking-financial-markets/resources/omni channel banking-paper/.
https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas

5. Diamandis,P.H.,&Kotler,S.2020.TheFutureIs FasterThanYouThink: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuste

WORKINGCAPTIALMANAGEMENT

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

LearningObjectives		
LO 1	Toexplainworkingcapitalandinterpretthecashconversioncycle	
LO 2	Toknowwhetherthecompanymaintainalargesizeofinventoryforefficientand smooth production and sales operations.	
LO 3	Topreparea cash budget andcomment onit	
LO 4	Toassessthecomponentsofcreditpolicyanditsevaluation	
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity	
Prerequisite:ShouldhavestudiedCommerceinXIIStd		
Unit	**Contents**	**No.of Hours**
I	**Introduction** Working Capital Meaning – Types of Working Capital - Importance of workingcapitalmanagement-ComponentsofWorkingCapital-Factors InfluencingWorkingCapitalRequirements-EstimatingWorkingcapital management- Working Capital.LifeCycle-Role ofFinance Manager in WorkingCapital.	**6**
II	**FinancingCurrentAssets** Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of FinanceCommittees on Working Capital Finance – Working Capital Financing Approach.	**6**
III	**Cash Management** Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements - Cash Management Models – Baumol Model and Miller-Orr Model.	**6**
IV	**ReceivablesManagement** OverviewofReceivablesManagement–Significance–Elementsof CreditPolicyVariables-CreditStandards-Creditperiod-Cashdiscount and Collection efforts - Credit Evaluation - Control of Receivables.	**6**
V	**InventoryManagement** Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - EconomicOrderQuantity(EOQ)-Stocklevels -AnalysisofInvestment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	**6**
	TOTAL	**30**

CO	Course Outcomes
CO1	Constructthefactorsinfluencingworkingcapitalrequirementsandestimateit
CO2	ClassifytheapproachestofinancingCurrentsAssets
CO3	Determinetheimportanceof cashmanagementandcash budgeting
CO4	Formulatethereceivablesmanagementandcredit policyevaluation
CO5	DiscussabouttheTechniquesofinventorymanagement,EOQ,ABC,VED,andFSN Analysis
	Textbooks
1	V.K.Bhalla,WorkingCapitalManagement,SChand,NewDelhi
2	Dr.Periyaswamy,WorkingCapitalManagement, HimalayaPublishingHouse,Mumbai
3	Dr.R.P.Rustagi,WorkingCapital Management,Taxmann's,New Delhi
4	Dr.AMurthy,Working CapitalManagement,MarghamPublications,Chennai
	ReferenceBooks
1	JamesSSagner,WorkingCapitalManagement,ApplicationandCases,Wiley,New Jersey
2	Dr.SPGupta,ManagementofWorkingCapital,SahityaBhavanPublication,Agra
3	M.K.Rastogi,WorkingCapital Management,LaxmiPublication, Chennai
4	HrishikesBhattacharya,WorkingCapitalManagement,PHIPublication,NewDelhi
NOTE:LatestEditionofTextbooks MaybeUsed	
	WebResources
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFICOUTCOMES

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VCORE–IX:COSTACCOUNTING–I

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

Learning Objectives	
LO1	Tounderstandthevariousconceptsofcostaccounting.
LO2	ToprepareandreconcileCost accounts.
LO3	Togain knowledgeregarding valuationmethods ofmaterial.
LO4	Tofamiliarizewiththedifferentmethodsof calculatinglabourcost.
LO5	Toknowthe apportionment of Overheads.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductionofCostAccounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	**CostSheetandMethodsof Costing** PreparationofCostSheet-Tenders&Quotations-Reconciliationof Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	**MaterialCosting** Material Control – Meaning and Objectives – PurchaseofMaterials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials–MethodsofIssue–FIFO–LIFO–BaseStockMethod–SpecificPriceMethod–SimpleandWeightedAverageMethod.	15
IV	**LabourCosting** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and ApportionmentofOverheads–BasisofApportionment–Primaryand Secondary Distribution - Absorption of Overheads – Methods of absorptionPreparationofOverheadsDistributionStatement–Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	**75**

THEORY20% &PROBLEMS80%

CourseOutcomes	
CO1	Rememberandrecallthevariousconceptsofcostaccounting
CO2	Demonstratethepreparationandreconciliationofcostsheet.
CO3	Analysethevariousvaluation methods ofissueofmaterials.
CO4	Examinethedifferentmethodsofcalculatinglabourcost.

CO5	CriticallyevaluatetheapportionmentofOverheads.
Textbooks	
1	JainS.P.andNarangK.L,CostAccounting.KalyaniPublishers,NewDelhi
2	KhannaB.S.,PandeyI.M.,AhujaG.K.,andAroraM.N.,PracticalCosting,S. Chand & Co, New Delhi,
3	Dr.S.N.Maheswari,PrinciplesofCostAccounting,SultanChandPublications, New Delhi
4	T.S.ReddyandY.HariPrasadReddy,CostAccounting,Marghampublications, Chennai
5	S.P.Iyengar,CostAccounting,SultanChandPublications,NewDelhi
ReferenceBooks	
1	Polimeni,CostAccounting:ConceptsandApplicationsforManagerialDecision Making, 1991, McGraw–Hill, New York.
2	JainS.P.andNarangK.L.CostAccounting,LatestEdition.2013,Kalyani Publishers, New Delhi,
3	V.K.SaxenaandC.D.Vashist,CostAccounting,SultanChandpublications,New Delhi
4	MurthyA&GurusamyS,CostAccounting,VijayNicoleImprintsPvt.Ltd. Chennai
5	Prasad.N.KandPrasad.V.K,CostAccounting,BookSyndicate,Kolkata
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

THIRD YEAR – SEMESTER – VCORE–X:BANKINGLAWANDPRACTICE

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

Learning Objectives

LO1	TohelpthestudentsunderstandvariousprovisionofBankingRegulationAct 1949applicabletobankingcompaniesincludingcooperativebanks
LO2	Totracetheevolutionofcentralbankconceptandprevalentcentralbanking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organizationstructure,roleofbanktogovernment,roleinpromotingagriculture and industry, role in financial inclusion
LO4	Tounderstandhowcapitalfundofcommercialbanks,objectivesandprocessof Assetsecuritizationetc.
LO5	Toexplorepracticalbankingsystemsrelationshipofbankersandcustomers, crossingofcheques,endorsement etc.

Unit	Contents	No.of Hours
I	**IntroductiontoBanking** 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, PrivateBanks,ForeignBanks,RRB,UCB,PaymentBanksandSmall Finance Banks - Banking System – Branch Banking- Unit Banking - Universal Banking- Financial Inclusion	**15**
II	**CentralBankandCommercialBank** 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	**BankingPractice** 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)–RepoRate&ReverseRepoRate-securitiesoflending-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-KindsofEndorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiationbank-Effectofendorsement-RulesregardingEndorsement. 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 section131-Collectingbankers'duty –RBIinstruction –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 MobileWallets.ATM–Concept-Features-Types-.Electronicmoney-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer(NEFT),RTGS,IMPS,UPIandDigitalcurrency–Differences -Safetyand SecurityinDigital Banking.	**15**
	TOTAL	**75**

	CourseOutcomes
CO1	AwareofvariousprovisionofBankingRegulationAct1949applicableto banking companies including cooperative banks
CO2	AnalysetheevolutionofCentralBankingconceptandprevalentCentral Banking system in India and their roles and function
CO3	GainknowledgeabouttheCentralBankinIndia,itsformation,nationalizingits organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluatetheroleofcapitalfundofcommercialbanks,objectivesandprocessof Asset securitization etc.
CO5	Definethepracticalbankingsystemsrelationshipofbankersandcustomers, crossing of cheques, endorsement etc.
	Textbooks
1	GurusamyS,BankingTheory:LawandPractice,VijayNicolePublication, Chennai
2	Muraleedharan,ModernBanking:TheoryandPractice,PrenticeHallIndia Learning Private Ltd, New Delhi
3	GuptaP.K.GordonEBanking and Insurance,Himalayapublication,Kolkata
4	Gajendra,ATextonBankingTheoryLaw&Practice,VrindaPublication,Delhi
5	KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,S Chand publication, New Delhi
	ReferenceBooks
1	B.Santhanam,Banking&FinancialSystem,MargamPublication,Chennai
2	KataitSanjay,BankingTheoryandPractice,LambertAcademicPublishing,
3	HenryDunningMacleod,TheTheoryAndPracticeOfBanking,HardPress Publishing, Old New Zealand

4	WilliamAmasaScott,MoneyAndBanking:AnIntroductionToTheStudyOf Modern Currencies, Kesinger publication, USA
5	NektariosMichail,Money,Credit,andCrises:UnderstandingtheModern Banking System, Palgrave Macmillan, London
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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

<u>THIRD YEAR – SEMESTER - V</u>

CORE– XI:INCOMETAXLAW ANDPRACTICE-I

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

Learning Objectives	
LO1	Tounderstandthebasicconcepts&definitionsundertheIncomeTaxAct,1961.
LO2	Tocomputetheresidential statusof anassesseeandthe incidenceoftax.
LO3	Tocomputeincomeunder theheadsalaries.
LO4	TolearntheconceptsofAnnualvalue,associateddeductionsandthe calculation of income from House property.
LO5	TocomputetheincomefromBusiness&Professionconsideringitsbasic principles & specific disallowances.

Prerequisite:ShouldhavestudiedCommerceinXIIStd		
Unit	**Contents**	**No.of Hours**
I	**IntroductiontoIncomeTax** IntroductiontoIncomeTax–History–ObjectivesofTaxation-Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section10.	15
II	**ResidentialStatus** 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	**IncomefromSalary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary-ProfitsinLieuofSalary-ComputationofSalaryIncome.	15
IV	**IncomefromHouse Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value -Let-out vs Deemed tobeletoutSelf-OccupiedProperty–Deductions–Computation of Income from House Property.	15
V	**ProfitsandGainsfromBusinessorProfession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec69A,69B,69C,69D)–CompulsoryMaintenanceofBooks of Accounts – Audit of Accounts of Certain Persons – Special ProvisionsforComputingIncomesonEstimatedBasis(Deemed Income)–ComputationofIncomefromBusinessorProfession.	15
	TOTAL	**75**

CourseOutcomes	
THEORY20% &PROBLEMS80%	
CO1	Demonstratetheunderstandingofthebasicconceptsanddefinitionsunderthe Income Tax Act.
CO2	Assesstheresidentialstatus of anassessee& theincidenceof tax.
CO3	Computeincomeofan individualundertheheadsalaries.
CO4	Abilityto computeincomefromhouseproperty.
CO5	Evaluateincomefromabusinesscarriedonorfromthepracticeofa Profession.

Textbooks	
1	V.P.Gaur,Narang,PujaGaurandRajeevPuri-IncomeTaxLawandPractice, Kalyani Publishers, New Delhi.
2	T.S.ReddyandHariprasadReddy,IncomeTaxLawandPractice,Margham Publications, Chennai.
3	DinkarPagare,IncomeTaxLawandPractice,Sultan&ChandSons,New Delhi.
4	H.C.Mehrotra,Dr.GoyalS.P,IncomeTaxLawandAccounts,SahityaBhavan Publications, Agra.
5	T.Srinivasan–IncomeTax&Practice–Vijay NicoleImprintsPrivate Limited , Chennai.

ReferenceBooks	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd. Chennai
2	BhagwatiPrasad,IncomeTaxLawandPractice, VishwaPrakasan.NewDelhi.
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman.
4	Dr.VinodKSinghania, Dr.MonicaSinghania,Taxmann'sStudents'Guideto IncomeTax, NewDelhi.
5	MittalPreethiRaniandBansalAnshika, IncomeTaxLawandPractice,Sultan &ChandSons,New Delhi.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3– Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER – V
CORE–XII:AUDITING& CORPORATEGOVERNANCE

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

Learning Objectives	
LO1	Toenable studentsto understand processof auditingand itsclassification.
LO2	Toimpartknowledgeoninternalcheckandinternalcontrol.
LO3	Toillustrate theroleof auditors incompany.
LO4	Tohelpstudentsunderstandtheframework,theoriesandmodelsofCorporate Governance.
LO5	Toprovideinsights intotheconceptof Corporate SocialResponsibility

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoAuditing** MeaningandDefinitionofAuditing–DistinctionbetweenAuditing andAccounting–Objectives–AdvantagesandLimitationsofAudit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	**15**
II	**AuditProceduresandDocumentation** Audit Planning – AuditProgramme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	**15**
III	**CompanyAuditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.	**15**
IV	**IntroductiontoCorporateGovernance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	**15**
V	**CorporateSocial Responsibility** ConceptofCSR,CorporatePhilanthropy,StrategicRelationshipof CSRwithCorporateSustainability-CSRandBusinessEthics,CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	**15**
	TOTAL	**75**

CourseOutcomes	
CO1	Defineauditinganditsprocess.
CO2	Compareandcontrastessenceofinternalcheckandinternalcontrol.
CO3	Identify theroleof auditors incompanies.
CO4	Definethe conceptofCorporateGovernance.
CO5	AppraisetheimplicationsofCorporateSocialResponsibility

Textbooks

1	DinkarPagare,PrinciplesandPracticeofAuditing,SultanChand&Sons, New Delhi
2	B.N.Tandon,S.Sudharsanam&S.Sundharababu,PracticalAuditing,S.Chand & Sons New Delhi.
3	Dr.T.R.Sharma,Dr.GauravSankalp,Auditing&CorporateGovernance, Sahithya Bhawan Publications, Agra
4	ArunaJha,Auditing&CorporateGovernance,TaxmannPublicationPvt.Ltd, New Delhi.
ReferenceBooks	
1	KevinKeasey,SteveThompson&Mikewright,Governance&Auditing, EmeraldGroupPublishingLimited,Bingley
2	Dr.T.R.Sharma,Auditing,SahithyaBhawanPublications,Agra
3	C.B.Gupta,NehaSinghal,Auditing&CorporateGovernance,ScholarTech Press, New Delhi.
4	Shri.Vengadamani,PracticalAuditing,Margham Publication,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

THIRDYEAR–SEMESTER–
VCORE –XII: MAJOR PROJECT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	50	50	100

Objectives

1. Toimpartknowledgeanddevelopunderstandingofresearchmethodologyandits applications
2. Tostudythemethodsofdatacollectionanditsinterpretationtodevelopanalyticalskillsin generalization of things and concepts

Guidelinesforgroupproject

1. Thetopicshouldbesubject related.
2. Eachgroup should consistsof amaximumnumberof 5students
3. Theprojectreport shouldhaveminimum50 pages.
4. Eachgroupmusthavea guide/projectsupervisor.
5. Theprojectshouldnecessarilycontaintitle,statementoftheproblem,briefandrepresentativereview ofliterature,andobjectivesofthestudy,researchmethodology(sampling,collectionofdataandtools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluationwillbebasedontheprojectreport,presentationandvivavoce.

THIRDYEAR–SEMESTER V

DISCIPLINESPECIFICELECTIVE–
1/2:FINANCIAL MANAGEMENT

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

Learning Objectives	
LO1	Tointroducetheconcept offinancial management.
LO2	Tolearnthecapitalstructuretheories.
LO3	Togainknowledgeabouttechniquesincapitalbudgeting
LO4	Tolearnaboutdividend payment models.
LO5	Tounderstandtheneedsandcalculationofworkingcapitalinanorganization.

Prerequisites:ShouldhavestudiedCommerce in XIIStd

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 TimeValueMoney–RiskandReturn–ComponentsofFinancial Management.	12
II	**Financial Decision** CapitalStructure–Definition-Meaning-Theories-FactorsdeterminingCapital Structure – Various approaches of Capital structure CostofCapital–Meaning–Factorsdeterminingcostofcapital-Methods-Cost ofEquityCapital–CostofPreferenceCapital–CostofDebt–CostofRetained Earnings – Weighted Average (or) CompositeCostofCapital(WACC) Leverage–Concept–Operating and Financial Leverage	12
III	**InvestmentDecision** Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). DiscountedCash-flowMethods:NetPresentValue(NPV)–InternalRateofReturn – Profitability Index.	12
IV	**DividendDecision** 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 CapitalDecision** 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

THEORY20%&PROBLEMS80%	
CourseOutcomes	
CO1	Recalltheconceptsinfinancialmanagement.
CO2	Applythevariouscapitalstructuretheories.
CO3	Applycapitalbudgetingtechniquestoevaluateinvestmentproposals.
CO4	Determinedividendpay-outs.
CO5	Estimatetheworkingcapitalofanorganization.
Textbooks	
1	R.K.Sharma,ShashiKGupta,FinancialManagement,KalyaniPublications,NewDelhi.
2	M.Y.KhanandP.K.Jain,FinancialManagement,McGrawHillEducation,Noida.
3	I.M.Pandey,FinancialManagement,VikasPublications,Noida.
4	Dr.S.N.Maheshwari,ElementsofFinancialManagement,SultanChand&Sons,New Delhi.
5	Dr.KulkarniandDr.SathyaPrasad,FinancialManagement,HimalayaPublishingHouse, Mumbai.
ReferenceBooks	
1	PrasanaChandra,FinancialManagement,TataMcGrawHill,NewDelhi.
2	I.M.Pandey,FinancialManagement,VikasPublishing,Noida.
3	Khan&Jain,FinancialManagement,SultanChand&Sons,NewDelhi.
4.	A.Murthy,FinancialManagement,MarghamPublications,Chennai.
5.	J.SrinivasanandP.Periyasamy,FinancialManagement,VijayNicolePublishers,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	15	10	13	13	15	10	11

AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3– Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER -V

DISCIPLINESPECIFICELECTIVE–2/2RESEARCHMETHODOLOGY

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					3	4	25	75	100

Objectives

1. Tounderstandthe basicconcepts ofresearch andits methodologies.

2. Toorganizeandconduct researchina moreappropriatemanner.

Unit I:

IntroductiontoResearch–TypesofResearch–SignificanceofResearch–Researchmethodsvs. Methodology–Research–Researchprocess –CriteriaofGoodResearch

Unit II:

ResearchDesign–MeaningofResearchdesign–needforresearchdesign–featuresofagooddesign – different research designs.

Unit III:

Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

DataCollectionandpreparation–CollectionofPrimaryData–MethodsofCollectingPrimaryData-Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautionsin interpretation –significanceofreportwriting –differentstepsinwritingreport –layoutofthe research report – mechanics of writing a research report – precautions for writing research report.

Text/Reference Books

1. C.R.Kothari,GauRavGarg,“ResearchMethodologymethodsandtechniques”,NewInternational Publishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.
3. P.Saravanavel, “ResearchMethodology”,Kidap Publications.

THIRDYEAR–SEMESTER-V

DISCIPLINESPECIFICELECTIVE–3/4:HUMANRESOURCEMANAGEMENT

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

Learning Objectives	
C1	ToexploretotheaspectsrelatingofHumanresourcemanagement
C2	Toequipwith thevarious processesofRecruitmentandSelection
C3	TobeacquaintedwithTrainingmethodsandtheconceptofPerformance Appraisal
C4	Tolearnabout Industrial Relations
C5	Toassimilateknowledge onemployee welfare.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoHRM** DefinitionofHRM,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	**RECRUITMENTANDSELECTION** Definition–Objectives–Factorsaffectingrecruitment–internaland external source of recruitment – Selection Process –Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	**12**
III	**TRAININGANDDEVELOPMENT** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	**12**
IV	**INDUSTRIALRELATIONS** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabourRelation –FunctionsofTradeUnions–Forms of collective bargaining-Workers' participation in management – Types and effectiveness. .	**12**

V	**EMPLOYEEWELFARE** 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&OtherBenefits-Remuneration–Componentsofremuneration–Incentives–Benefits	**12**
	TOTAL	**60**

CO	**CourseOutcomes**
CO1	Examinetheroleof HRMinthe newage organisation andplanmanpower requirementsandimplementtechniquesofjobdesign.
CO2	Formulateactionplansfor employeeRecruitmentandSelection.
CO3	Chooseappropriatemethodsof Training
CO4	Estimate,defendandhandlelegalcomplianceinHRM involvingtradeuniondisputesandemployeeretention.
CO5	Formulatestrategiesfor employee welfare.

	Textbooks
1	Ashwathappa,HumanResourceManagement,TataMcGraw-HillEducation, Noida.
2	Mamoria,C.B.andGaonkar,S.V,PersonnelManagement,Himalaya Publishing House, Mumbai.
3	SunilLallaandNehaShukla,HumanResourceManagement,NiraliPrakashan Publishers, Pune.
4	P.SubbaRao,PersonnelandHumanResourceManagement,Himalaya Publishing House, Mumbai.
	ReferenceBooks
1	L.M.Prasad,HumanResourceManagement,SultanandChandsons Publications, New Delhi.
2	DeCenzo,D.A.andRobbins,S.PHumanResourceManagement,Wiley,India.
3	Dr.K.SundarandDr.JSrinivasan,HumanResourceDevelopment,Margham Publications, Chennai.
4	JaneWeightman,HumanResourceManagement,VMPPublishers,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
	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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3–Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER – V

DISCIPLINESPECIFICELECTIVE– 4/4:COMPUTERAPPLICATIONINBUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
								External	Total
					3	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	Toapplyvariousterminologiesusedintheoperationofcomputersystemsina business environment.
LO2	ToUnderstandthebasic concepts ofawordprocessingpackage
LO3	Toapplythebasicconceptsof electronicspreadsheet softwareinbusiness.
LO4	ToUnderstandandapplythebasicconceptsofPowerPointpresentation.
LO5	Togenerateelectronicmailforcommunicatinginanautomatedofficefor business environment.

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**WordProcessing** Introduction to Word-Processing, Word-Processing Concepts,Use of Templates,andWorkingwithWordDocument:EditingText,Findand Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - BulletsandNumbering,Tabs,ParagraphFormatting,Indent,andPage Formatting, Header and Footer.	**15**
II	**Mail Merge** Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking withDatabase - 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	**SpreadsheetanditsBusinessApplications** Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts andGraphs.Mathematical,Statistical,Financial,Logical,Dateand Time,LookupandReference,Database,andTextFunctions.	**15**

V	**CreatingBusiness Spreadsheet** Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting,GraphicalRepresentationofData, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	**15**
	TOTAL	**75**

ListofPractical:

1) Writea businessletterby usingthefeaturesviz., autocorrect, autotext,bullets,numbering,and paragraph formatting.
2) Usethetemplateinworddocumentwithfeaturesofpageformatting,headerandfooter,and effective use of find and replace option.
3) Printing personalized postcards or newsletters for mailing to customers, based on their interests or purchase behavior.
4) Creating purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, prices, and demo video.
5) Preparetheslidesbyusingdifferentfonts,insertingimagesandtables,andmediadesigns.
6) Createabusiness presentationtoenhanceitsqualitywith transitionand animation.
7) Sending personalized invitations to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.
8) Prepareaworksheetusingformulastocalculateandpresentcashflowfromoperating,investing, and financing activities.
9) Printaprojectreportinvolvingmultiplespreadsheetsorganizingchartsandgraphs.
10) Designingandpreparing abalancesheetusingspreadsheettools.
11) Sorting data in ascending or descending order, sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).
12) Createaspreadsheetintheareasofpayrollstatement,andcapitalbudgeting.
13) Performthestatisticaltoolsofcorrelationandregressioninworksheet.

Course Outcomes

CO1	Recallvarious techniques ofworking in MS-WORD.
CO2	Prepareappropriatebusiness document.
CO3	Create-PresentationforSeminarsandLecture.
CO4	Understandingvarious tools used in MS-EXCEL.
CO5	ApplyExceltoolsinvariousbusinessareasofFinance,HR,Statistics.

Textbooks

1	RParameswaran,ComputerApplicationinBusiness-S.ChandPublishing,UP.
2	Dr.SandeepSrivastava,Er.MeeraGoyal,ComputerApplicationsinBusiness-SBPD Publications, UP.
3	MansiBansal,SushilKumarSharma,ComputerApplicationinBusiness,Mumbai, Maharashtra.
4	PeterNorton,“IntroductiontoComputers”–Tata McGraw-Hill,Noida.
5	RenuGupta:ComputerApplicationsinBusiness,ShreeMahavirBookDepot (Publishers) New Delhi.

ReferenceBooks

1	Gupta,Swati,OfficeAutomationSystem,LapLambertAcademicPublication. USA.
2	JenniferAckermanKettel,GuyHat-Davis,CurtSimmons,“Microsoft2003”,Tata McGraw Hill, Noida.
3	Dr.R.Deepalakshmi,ComputerFundamentalsandOfficeAutomation,Charulatha

	Publications, Tamilnadu.
4	JohnWalkenbach,MSExcel2007Bible,WileyPublication,NewJersey,USA.
5	GlynDavis&BrankoPecar:BusinessStatisticsusingExcel,Oxfordpublications, Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

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

3– Strong,2-Medium,1-Low

NAANMUDHALVAN
AGRICULTURALECONOMYOFINDIA

Themain objectivesofthis courseare to:

1. ToknowtheagriculturaleconomyofIndia
2. Tounderstandtheconditionofagriculturallabours
3. Toacquireknowledgeonlandreforms
4. ToawareaboutAgriculturalMarketing
5. Toidentifytheavailabilityofagriculturalfinance

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthecourse,studentwill beableto:		
1	UnderstandtheAgriculturalEconomyoftheIndiaandmeasurethedevelopmentof agricultureinIndia	K2
2	IdentifytheproblemsandprospectsofIndianagricultureandimportanceofgreen revolution.	K2
3	Studytheagricultural marketing,pricingandtheireffectmarketingsystem	K2
4	OutlinethelandtenureandlandceilingsysteminIndia	K1
5	Understandtheroleofagriculturalbanksforruraleconomicdevelopment	K2
K1-Remember;**K2**-Understand; **K3** -Apply;**K4**-Analyze;**K5** -Evaluate;**K6** -Create		

Unit:I
Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Ruralpoverty. Agriculture:SpecialFeaturesand–CausesofBackwardness–MeasuresfortheDevelopmentofAgriculture–Progress of Agriculture during the plan period.

Unit:II
AgriculturalLabourandMechanisationofAgriculture:AgriculturalLabour–Meaning–WagesandIncome of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.

Unit:III
AgriculturalMarketingandPricing:CausesandConsequencesofDefectiveAgriculturalMarketingSystem–Measures to improve marketing system – Agricultural Prices – Importance of Price Stability–Causes and consequencesofPricefluctuations–AgriculturalPricecommission–minimumPricesforAgriculturalgoods–Procurement policy.

Unit:IV
LandTenuresysteminIndia–NeedforlandReform-abolitionofintermediaries–TenancyLegislation–Land ceiling–Land Reforms and land Tenure: Meaningof Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance ofLand Reforms – Various Measures.

Unit:V
Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance: Co-operative banks and commercial banks –NABARD.

TextBooks:
IndianAgriculture:Problems,ProgressandProspects-BySankaranS. Indian
Economy - By Ruddar Dutt and Sundaram.

THIRD YEAR – SEMESTER - VI

CORE–XIII:COSTACCOUNTING-II

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

Learning Objectives	
LO1	Tounderstand the standards in CostAccounting
LO2	Toknowtheconceptsofcontractcosting.
LO3	Tobefamiliarwiththeconceptofprocesscosting.
LO4	Tolearnaboutoperationcosting.
LO5	Togaininsightsintostandard costing.

Prerequisite:ShouldhavestudiedCostAccountingin VSem

Unit	Contents	No.of Hours
I	**CostAccounting 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	**JobCosting,BatchCostingandContractCosting** Definitions-Features-AComparison-CalculationofProfiton Contracts – Cost Plus Contract -Preparation of Contract A/c.	**18**
III	**ProcessCosting** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment ofLossandGain: NormalandAbnormal Loss- AbnormalGain - 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	**StandardCostingandVariance Analysis** Definition–Objectives–Advantages–StandardCostandEstimated Cost–InstallationofStandardCostingSystem–VarianceAnalysis– Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	**18**
	TOTAL	**90**

THEORY20% &PROBLEMS80%

CourseOutcomes	
CO1	Rememberandrecallstandardsincostaccounting
CO2	Applytheknowledgeincontractcosting
CO3	Analyzeandassimilateconceptsinprocesscosting
CO4	Understandvariousbasesofclassificationcostandprepareoperatingcost statement.
CO5	Setupstandardsandanalyse variances.

Textbooks	
1	JainS.P.andNarangK.L.CostAccounting.KalyaniPublishers.NewDelhi.

2	KhannaB.S.,PandeyI.M.,AhujaG.K.,andAroraM.N.,PracticalCosting,SChand& Co, New Delhi.
3	Dr.S.N.Maheswari,PrinciplesofCostAccounting,SultanChandpublications,New Delhi.
4	T.S.ReddyandY.HariPrasadReddy,CostAccounting,Marghampublications, Chennai.
5	S.P.Iyengar,CostAccounting,SultanChandPublications,NewDelhi.
ReferenceBooks	
1	Polimeni,CostAccounting:ConceptsandApplicationsforManagerialDecision Making,New York, McGraw–Hill, Noida.
2	JainS.P.andNarangK.L.CostAccounting,KalyaniPublishers,NewDelhi.
3	V.K.SaxenaandC.D.Vashist,CostAccounting,SultanChandpublications,New Delhi.
4	MurthyA&GurusamyS,CostAccounting,VijayNicoleImprintsPvt.Ltd. Chennai.
5	Prasad.N.KandPrasad.V.K,CostAccounting,BookSyndicate,Bangladesh.
NOTE:LatestEditionofTextbooks MaybeUsed	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

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

3–Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER – VI
CORE–XIV: MANAGEMENT ACCOUNTING

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

Learning Objectives	
LO1	Tounderstandbasicsmanagement accounting
LO2	Toknowtheaspects ofFinancialStatementAnalysis
LO3	Tofamiliarizewithfund flowandcashflow analysis
LO4	Tolearnaboutbudgetarycontrol
LO5	Togaininsightsintomarginalcosting.

Prerequisite:ShouldhavestudiedFinancialAccountinginISemester.

Unit	Contents	No.of Hours
I	**IntroductiontoManagementAccounting** 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 – ComparativeStatements–CommonSizeStatement–Trend Analysis.	18
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – SolvencyRatios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	**FundsFlow&CashFlow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of FlowofFunds-ScheduleofChangesinWorkingCapital-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	**BudgetandBudgetaryControl** Meaning – Preparation of Various Budgets – Cash Budget - FlexibleBudget–ProductionBudget–SalesBudget–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. DecisionMaking:SelectionofaProductMix–MakeorBuy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	**90**

THEORY40% &PROBLEMS60%	
CO	**CourseOutcomes**
CO1	Rememberandrecallbasicsinmanagementaccounting
CO2	Applytheknowledgeof preparationofFinancialStatements
CO3	Analysetheconcepts relatingto fund flowand cashflow
CO4	Evaluatetechniquesofbudgetary control
CO5	Formulatecriteriafordecisionmaking usingprinciples ofmarginalcosting.
Textbooks	
1	JainS.P.&NarangK.L.(2018)CostandManagementAccounting,Kalyani Publications,
2	Rds.Maheswari,CostandManagementAccounting,SultanChandSons Publications, New Delhi.
3	SharmaandShashiK.Gupta,ManagementAccounting,KalyaniPublishers, Chennai.
4	JenitraLMervin,DasltonLCecil,ManagementAccounting,LerantecPress, Chennai.
5	T.S.Reddy&Y.HariPrasadReddy,ManagementAccounting,Margham Publications, Chennai.
ReferenceBooks	
1	Chadwick–TheEssenceofManagementAccounting,FinancialTimes Publications, England.
2	CharlesT.HorngrenandGaryN.Sundem–IntroductiontoManagement Accounting, Pearson, Chennai.
3	MurthyAandGurusamyS,ManagementAccounting-Theory&Practice,Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen-Mowen,CostManagementAccountingandControl,SouthWestern College, India.
5	N.P.Srinivasan,ManagementAccounting,New Agepublishers,Chennai.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3–Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VI
CORE– XV:INCOMETAXLAW ANDPRACTICE-II

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

Learning Objectives	
LO1	Tounderstandprovisions relatingtocapitalgains
LO2	Toknowtheprovisions forcomputation ofincomefromothersources.
LO3	Tofamiliarizelawrelatingtosetoffandcarryforwardoflossesanddeductions fromGrossTotalIncome.
LO4	Tolearnaboutassessmentofindividuals
LO5	Togainknowledgeaboutassessmentprocedures.

Prerequisite:ShouldhavestudiedFinancialAccountingin ISem

Unit	Contents	No.of Hours
I	**Capital Gains** CapitalAssets–Transfer–ShorttermvsLongtermcapitalassets - Computation of Capital Gains – Exemption underSection 54, 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**IncomeFrom OtherSources &ClubbingofIncome** Chargeability - Computation ofIncomefromOther 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 CarryForwardofLosses(SimpleProblems).DeductionsU/S80C, 80CC,80CCB,80CCC,80CCD,80CCE,80D,80DD, 80DDB,80E,80EE,80EEA,80EEB,80G,80GG,80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation ofTotalIncome –Individual** Computation of Total Income - Tax Liability of anIndividuals(Old regime vs New regime	**18**

V	**IncomeTaxAuthorities** Administration of Income Tax Act – Income Tax Authorities – PowersofCBDT–PowersofIncomeTaxOfficer-Procedurefor 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–Taxcreditstatement(26AS)andAnnualInformation Statement (AIS).	**18**
	TOTAL	**90**
THEORY20% &PROBLEMS80%		
CourseOutcomes		
CO1	Rememberandrecallprovisionsoncapitalgains	
CO2	Applythe knowledgeabout incomefrom other sources	
CO3	Analysethesetoffand carryforwardoflossesprovisions	
CO4	Learnaboutassessment ofindividuals	
CO5	Applyprocedureslearntaboutassessmentprocedures.	
Textbooks		
1	V.P.Gaur,Narang,PujaGaurandRajeevPuri-IncomeTaxLawandPractice, Kalyani Publishers, New Delhi.	
2	T.S.ReddyandHariprasadReddy,IncomeTaxLawandPractice,Margham Publications, Chennai.	
3	DinkarPagare,IncomeTaxLawandPractice,Sultan&ChandSons,NewDelhi.	
4	MehrotraH.C,Dr.GoyalS.P,IncomeTaxLawandAccounts,SahityaBhavan Publications, Agra.	
5	T.Srinivasan–IncomeTax&Practice–VijayNicoleImprintsPrivateLimited, Chennai.	
ReferenceBooks		
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd. Chennai.	
2	BhagwatiPrasad,IncomeTaxLawandPractice, VishwaPrakasan,NewDelhi.	
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman, NewDelhi.	
4	Dr.VinodKSinghania, Dr.MonicaSinghania,Taxmann'sStudents'Guideto IncomeTax, NewDelhi.	
5	MittalPreethiRaniandBansalAnshika, IncomeTaxLawandPractice,Sultan& ChandSons,NewDelhi.	
NOTE:LatestEditionofTextbooks MaybeUsed		
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/	

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3– Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER – VI

DISCIPLINESPECIFICELECTIVE5/6ENTREPRENEURIALDEVELOPMENT

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

LearningObjectives

LO1	Toknowthemeaningandcharacteristicsofentrepreneurship
LO2	To identify thevarious businessopportunities
LO3	Tounderstand theProcess ofsetting upanenterprise
LO4	Togainknowledgeintheaspectsoflegal Complianceofsettingupofan Enterprise
LO5	Todevelop an understanding of theroleof MSME in economicgrowth

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoEntrepreneur** Meaning ofEntrepreneurship –Characteristicsof Entrepreneurship –Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**

II	**DesignThinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – ValueAddition–ConceptandTypes–ToolsandTechniquesofGenerating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Settingup ofanEnterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – OneMan 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 ofProject Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise–Registration–SourceofFunds–ModernSourcesofFunds.	**15**
V	**MSME'sandSupportInstitutions** GovernmentSchemesandWomenEntrepreneurship–ImportanceofMSME for Economic Growth – MSME – Definition – Role of Government OrganizationsinEntrepreneurshipDevelopment–MSMEDI–DIC–Khadi andVillageIndustriesCommission–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	Identifythevarioustraitsofan entrepreneur
CO2	Turnideasintobusiness opportunities
CO3	Dofeasibilitystudybeforestartingaproject
CO4	Identifythesources offundsforfundingaproject
CO5	DevelopanunderstandingabouttheGovernmentschemesavailableforwomenentrepreneurs

Textbooks

1	JayashreeSuresh,(Reprint2017)EntrepreneurialDevelopment,MarghamPublications. Chennai.
2	Dr.C.B.Gupta&Dr.S.S.Khanka(Reprint2014).EntrepreneurshipAndSmallBusiness Management, Sultan Chand & Sons, New Delhi.
3	CharantimathPoornima,(Reprint2014.),Entrepreneurshipdevelopment-Small,Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand Imprints Pvt. Ltd, Chennai.
5	VasantDesai,(Reprint2017).DynamicsofEntrepreneurialDevelopment& ManagementTwentyFourthEdition.HimalayaPublishingHouse.Mumbai.

ReferenceBooks

1	Anilkumar,Poornima,PrinciplesofEntrepreneurialdevelopment,Newagepublication, Chennai.
2	Dr.A.K.singh,Entreprenuerialdevelopmentandmanagement,Laxmipublications, Chennai.

3	Dr.R.K.Singal,Entreprenuerialdevelopmentandmanagement,S.K.Katariapublishers,New Delhi.
4	Dr.M.C.Garg,EntrepreneurialDevelopment,NewDelhi.
5	E.Gordon,K.Natrajan,Entreprenuerialdevelopment,Himalayapublishing,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
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/

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3–Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 /6:OFFICEMANAGEMENT&SECRETARIALPRACTICE

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

Learning Objectives	
LO1	Tofamiliarwithmodern office management.
LO2	Tofamiliarwiththework atmosphere
LO3	Totrainthestudentsin maintainingandrunning theofficeeffectively.
LO4	Tounderstandand organizedatarecords
LO5	Togainknowledgeabouttherole ofa secretary

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours

I	**ModernOfficeandItsFunction** Introduction—MeaningofOffice—OfficeWork—OfficeActivities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management-Elements—Functions—OfficeManager—Success RulesforOfficeManagers—TheTen Commandments.	**12**
II	**OfficeSpaceandEnvironmentManagement** Introduction— Principles — Location of Office — Office Building — OfficeLayout—PreparingtheLayout—Re-layout—OpenandPrivate Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefitsof Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards— Sanitary Requirements—Cleanliness —Security—Secrecy.	**12**
III	**OfficeSystemsandProcedures** 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	**RecordsManagement** 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—RecordsRetention—EvaluatingtheRecords ManagementProgramme—ModernTendenciesinRecordsMaking	**12**
V	**Secretarial Practice** RoleofSecretary:Definition;Appointment,DutiesandResponsibilities 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**

CourseOutcomes

CO1	Familiarisedwithmodernofficemanagement
CO2	Adaptwiththe modernwork atmosphere
CO3	Trainedin maintainingtheofficeindependently andeffectively
CO4	Abilitytoorganizedatarecordsinoffice
CO5	Motivatedto act asa companysecretary

Textbooks

1	RSNPillai&Bagavathi,OfficeManagement,SChandPublications,New Delhi
2	P.K.Ghosh,OfficeManagement,SultanChand &Sons,NewDelhi.
3	R.K.Chopra,OfficeManagement,HimalayaPublishingHouse,Mumbai.
4	Bhatia,R.C.PrinciplesofOfficeManagement,LotusPress,NewDelhi.
5	LeffingwellandRobbinson:TextbookofOfficeManagement,TataMcGraw- Hill, Noida.

ReferenceBooks

1	Chhabra,T.N.,ModernBusinessOrganisation,DhanpatRai&SonsNew Delhi.
2	Terry,GeorgeR,Office ManagementandControl,Irwin,UnitedStates.
3	Duggal,Balraj,OfficeManagementandCommercialCorrespondence,Kitab Mahal, New Delhi.
4	Dr.I.M.Sahai,OfficeManagement&SecretarialPractice,SahityaBhawan Publications, New Delhi.
5	TRamaswamy,PrinciplesOfOfficeManagement,HimalayaPublishers, Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3–Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VI

DISCIPLINESPECIFICELECTIVE–7/8:LOGISTICSANDSUPPLYCHAINMANAGEMENT

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

Learning Objectives	
LO1	Tounderstandtheoriginandprinciplesoflogisticsmanagement
LO2	To knowthe types of inventory control
LO3	Togaininsightontheimportanceofsupplychainmanagement
LO4	ToidentifytheKeyEnablersin SupplyChainImprovement
LO5	ToanalysetheSCORmodel

Prerequisites:ShouldhavestudiedCommerce in XIIStd		
Unit	**Contents**	**No.of Hours**
I	**Logistics Management** Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management–WarehouseManagement–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	**Transportationand Distribution** Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.	**15**
III	**SupplyChainManagement** IntroductionandDevelopment – NatureandConcept–ImportanceofSupply 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	**SupplyChainDrivers** RoleofaManagerinSupplyChain-SupplyChainPerformanceDrivers–Key EnablersinSupplyChainImprovement–InterRelationbetweenEnablersand LevelsofSupplyChainImprovement–SystemsandValues ofSupply Chain.	**15**
V	**AligningtheSupplyChainwithBusinessStrategy** SCORModel–Outsourcing3PLs–FourthPartyLogistics–BullWhipEffect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	**15**
	TOTAL	**75**

CourseOutcomes	
CO1	ExaminetheimportanceofCustomerServiceinLogisticsManagement
CO2	Developanunderstandingon theDistributionChannelManagement
CO3	Interpretthe Globalapplicationsofsupplychainmanagement
CO4	UnderstandtheInterRelationbetweenEnablersandLevelsofSupplyChain Improvement
CO5	Identifytheconflictresolutionstrategies

Textbooks	
1	G.Raghuram&N.Rangaraj:LogisticsandSupplyChainManagement,Macmillan Publications, India.
2	MartinChristopher:LogisticsofSupplyChainManagement:CreatingValueadding Networks –FT Press, New Jersey, USA.
3	D.K.Agrawal:TextbooksofLogisticsandSupplyChainManagement,MacMillan Publications, India.
4	TanMiller(Author),MatthewJ.LiberatoreLogisticsManagement:An Analytics-Based Approach, Business expert, New Jersey, USA.
5	PeterBolstorffSupplyChainExcellence:AHandbookforDramaticImprovement Using the SCOR Model, Amazon publishing, Washington, USA.

ReferenceBooks	
1	WatersDonald,Logistics:IntroductiontoSupplyChainManagement,Palgrave Macmillan Publications, India.
2	ChristopherMartin,LogisticsandSupplyChainManagement:CreatingValue–Adding Networks, FT Press, New Jersey, USA.
3	DalminaSanjay,FinancialSupplyChainManagement,McGrawHill Publishing Co. Pvt., Ltd, Noida.
4	RobertF.Jacobs,WilliamL.BerryManufacturingPlanningandControlforSupply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	DouglasLongInternationalLogistics:GlobalSupplyChainManagement,Springer Publications, New York.
NOTE:LatestEditionofTextbooks MaybeUsed	
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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3– Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER -VI
DISCIPLINESPECIFICELECTIVE– 8/ 8:SPREADSHEETFORBUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	5	50	50	100

LearningObjectives	
LO1	Tointroducestudentsto Excelasanimportant toolinbusinessapplications
LO2	Tofamiliarizethemwiththefeaturesandfunctionsofaspreadsheet.
LO3	Tounderstandtheconceptsofaccounting,reportingandanalysisusingspread sheet.
LO4	ToConstructformulas,includingtheuseofbuilt-infunctions,andrelativeand absolute reference
LO5	Todevelopvarious applicationsusing MS-Excel.

Prerequisites:ShouldhavestudiedCommerce in XIIStd

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, SmartArts,Charts;PageLayout,ReviewandViewMenus;ConvertingText to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	**15**
II	**Financial, Logical and Text Functions Financial Functions** Depreciation (DB,DDB,VDB),SimpleInterest(PMT,NPER,INTRATE) - Present Value,NetPresentValue,FutureValue(PV,NPV,FV)-InternalRateof Return(IRR,MIRR);LogicalFunctions:AND,OR,NOT,IF,TRUE; TextFunctions:UPPER, LOWER,LEFT,RIGHT,TRIM,T,TEXT, LEN,DOLLAR, EXACT;PracticalExercisesBasedonFinancial,LogicalandTextFunctions.	**15**
III	**Statistical Analysis** FunctionsStatisticalFunctions:Mean,Median,Mode,StandardDeviation, 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.LookupandReferenceFunctions:Hlookup, Vlookup,Transpose,GetpivotData,Hyperlink-PracticalExercisesBasedon Statistical, Date & Time, Lookup and Reference Functions.	**15**
V	**Projectsand Applications** RatioAnalysis,CashFlowStatement,PayrollProcessing,Marketing,Salesand Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	**15**
	TOTAL	**75**

THEORY20% &PROBLEMS80%

ListofPractical:

1) Enterthetext,numbers,anddates,adjustingcolumnwidths,formattingcells-bold,italic,underline, changing fonts, and applying borders and background colors.
2) UsingAVERAGEIF,AVERAGEIFS,COUNTIF,COUNTIFS,STDEV,VAR,IF,AND,OR,NOTto constructadatabase.
3) Createandcustomizing PivotTablesby changingfieldsettings,groupingdata,filteringandsorting.
4) DraftareportbasedonFinancial,LogicalandTextFunctions.
5) Analysethedata withaStatisticalFunctionsoffrequencydistribution,Skewness,andCorrelation.
6) UsethesestatisticaltoolsofFTest,ZTest,andChi-Squaretestinanalysingthedata.
7) Applythe Lookupfunctions of Hlookup,Vlookup, INDEX, andMATCH in spreadsheet.
8) Practiceof exercisesbasedonstatisticalDate& Time,andReference Functions.
9) CreatingDrop-DownListsusingDataValidationtocreatelistsforcells,andsettingcustomerrormessages for invalid inputs.
10) ApplytheNPV, IRR,FV,PVfunctionsforfinancialforecastingandanalysis.
11) Recordthesimplemacrostoautomaterepetitive tasks.
12) WritingbasicVBAscriptsforadvancedautomation.
13) Comparedifferentfinancialoroperationalscenariosusing spreadsheets.

	CourseOutcomes
CO1	DevelopAndApplyFundamentalSpreadSheetSkills.
CO2	UnderstandingVariousToolsUsed In Ms-Excel.
CO3	KnowledgeOn VariousStatisticalTests in Ms-Excel.
CO4	DemonstrateProficiencyinUsingComplexSpreadSheetToolsSuchasFormulasand Functions.
CO5	DevelopTrendingApplicationUsing MS-Excel
	Textbooks
1	JohnWalkenbach,MSExcelBible,WileyPublication,NewJersey,USA.
2	RameshBangia,LearningMicrosoftExcel2013,KhannaBookPublishing, Bangalore.
3	WayneLWinston,MicrosoftExcel,DataAnalysisandBusinessModelling,PrenticeHall,New Jersey, USA.
4	GregHarvey,Excel2016forDummies,Chennai.
	ReferenceBooks
1	GlynDavis&BrankoPecar:BusinessStatisticsusingExcel,Oxfordpublications,Chennai.
2	GoogleSheetsBasics:MasatoTakedaandothers;TekuruInc,India.
3	HarjitSuman,Excel BibleforBeginners, Kindle Editio,Chennai.
4	JenniferAckermanKettel,GuyHat-Davis,CurtSimmons,“Microsoft2003”,TataMcGraw Hill, Noida.
NOTE:LatestEditionofTextbooks MaybeUsed	
	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

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

	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
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3–Strong,2-Medium,1-Low

NAAN MUDHALVAN
PERSONAL INVESTMENT

LEARNING OBJECTIVE:

1. Tomakethestudentsawareofvariousinvestmentavenuesandtofacilitatethemforeffective investment planning.
2. Toenablethestudentsto prepare Investment andfinancialplanning
3. Tounderstandthestudentsvariousbankdepositschemesandinsurancepolices.
4. Toknowthebasic conceptsofIncometax benefits.
5. To knowabout role of SEBIunderInvestments.

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthecourse,student will beableto:		
1	UnderstandtheConceptandconversionsofpersonalinvestment	K2
2	Calculationofpersonalinvestmentplanning	K2
3	Knowledgeabout variousmethods ofinsurancepolicies	K2
4	FundamentalsofInvestmentinEquityandPreference Shares	K1
5	UnderstandtheWellinprepared InvestmentPlanning	K2
K1-Remember;**K2** -Understand;**K3**-Apply; **K4**-Analyze; **K5**-Evaluate;**K6**- Create		

UNIT – I: Introduction: Meaning and Definition of Investment– Concepts of Investment, Nature of Investment,TypesofInvestors,StagesinInvestment,Speculation-TypesofSpeculators,Distinctionbetween Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT-II:PrinciplesofInvestment: ImportanceandbasicPrinciplesofInvestment,KindsofInvestment – DirectInvestmentalternatives–FixedPrincipalInvestments,VariablePrincipalSecuritiesandNon–Security Investments – Stages in Investment.

UNIT – III: Investment Planning: Investment Planning – Financial Planning and Investment Planning, FeaturesofInvestmentPlanning,Settingofinvestmentgoalsatdifferentstagesofanindividual,Decidingthe investmenttimeframe.

UNIT–IV:PopularInvestmentMedia: PopularInvestmentMedia–Bankdeposits–Savingdeposits,Fixed deposits, Recurring Deposits, Instruments of post office, Savings certificates, Public Provident Fund, Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans–Incometaxbenefitswithrespecttopaymentofpremiums.RealEstate–Reasonsforgrowth,problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT - V: Types of Shares: Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

Books forReference:(LatestRevisedEdition Only)

1. PunithavathyPandiyan–SecurityAnalysisandPortfolioManagement,VikasPublishinghouse,New Delhi.
2. Dr.Radha,ParameswaranandDr.Nedunchezhian–InvestmentManagement,PrasannaPublishers, Chennai.
3. PreetiSingh –InvestmentManagement,HimalayaPublishingHouse,Mumbai.
4. V.A.Avadhani– InvestmentManagement,HimalayaPublishingHouse,Mumbai.
5. Rajivk.Tayal-ArtofHandlingMoneyandInvestments:APracticalguidetoPersonalFinances,Atlantic publishers and distributors (p) ltd.