MANONMANIAMSUNDARANARUNIVERSITY

TIRUNELVELI - 12

B.COM

CORPORATESECRATARYSHIP

SYLLABUS

(Witheffectfrom theAcademicYear2024-2025 onwards)

1. PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the studentsacquirein-depthknowledgeincorporateaffairs.Thecourseprovidesaplatformforthe students to pursue Company Secretaryship as a profession. The comprehensive curriculum designbestownsexcellentcareeropportunitiestoexplorenewvistasinthepresentcompetitive corporate area.

2. PROGRAMLEARNING OUTCOMES

Theprimeobjectiveofthecourseistocreateaworldclassacademicenvironmentinthefieldof commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

3. NATUREAND EXTENTOFTHEPROGRAMME

TheBachelorofCommercewithspecializationinCorporateSecretaryshipisathree-yeardegree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate area. The course content is customized to provide an understanding of specific regulatory frame work which has a direct bearing on the functioning of companies.

4. AIMOF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course molds the studentthrougheachphaseof,thefunctioningofcompaniesstressingkeyconceptsandprocedures.To laydownastrongfoundationonthebasicconceptsofFinance,Securities,AccountingandLegislations which enable the students to become conversant with various corporate constituents.

Thestudentswillhavebetterprospectstoexcelinprofessionalandcompetitiveexaminationsoncompletion of the course

5. GRADUATEATTRIBUTES

OncompletingtheB.Com(CS)course,studentswillbeequippedtoinculcatethefollowingattributes indicating a professional outlook in their discipline of study.

1. Proficientknowledgeaboutlaws,rulesandregulations.
2. Interpretationoffinancialstatements.
3. Interpersonalcommunication.

TheCoursehelpsthestudenttoacquaintthemselveswiththetheoreticalandpracticalknowledgeofthe variousmanagerialandsecretarialaspectsofbusinessingeneral.Itservesasacatalystandafacilitating platform to enhance them to be independent and easily employable.

ThemainfeatureofthecourseistheInstitutionalTrainingwhichimpartsjob –orientedskillstobridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

LEARNINGOUTCOMES–BASEDCURRICULUMFRAMEWORKGUIDELINESBASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM(CORPORATESECRETARYSHIP)**
ProgrammeCode:	
Duration:	**3Years(UG)**

Programme Outcomes:	**PO1: Disciplinary knowledge**: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study **PO2: Communication Skills**: Ability to express thoughts and ideas effectivelyinwritingandorally;Communicativewithothersusingappropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and presentcomplexinformationinaclearandconcisemannertodifferentgroups. **PO3: Critical Thinking:** Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. **PO4:ProblemSolving**:Capacitytoextrapolatefromwhatonehaslearntand 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 relevance of evidence; identify logical flaws and holes in the arguments of others; analyseandsynthesizedatafromthevarietyofsources;drawvalidconclusion and support them with evidence and examples and addressing opposing viewpoints. **PO6:** Research- related skill: A sense of inquiry and capability for asking relevant/appropriatequestions,problemarising,synthesisingandarticulating, Abilitytorecognisecauseandeffectrelationships,defineproblems,formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation. **PO7:Co-operation/Teamwork**:Abilitytoworkeffectivelyandrespectfully withdiverseteams;facilitatecooperativeorcoordinatedeffortonthepartofa group,andacttogetherasagrouporateamintheinterestsofacommoncause and work efficiently as a member of the team. **PO8:** Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective. **PO9:**Reflectivethinking:Criticalsensibilitytolivedexperiences,withself-awareness and reflexivity of both self and society. **PO10:** Information/Digital Literacy: Capability to use ICT in variety of learningsituations,demonstrateabilitytoaccess,evaluateanduseavarietyof relevantinformationsources,anduseappropriatesoftwareforanalysisofdata.

	PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion. **PO12**: Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO13: Moral and Ethical awareness /reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in allwork.Capableofdemonstratingtheabilitytoidentifyethicalissue'srelated to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentationofdataorcommittingplagiarist,notadheringtointellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO14**: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiringteammemberstoengagewiththatvisionandusingmanagementskill to guide people to the right destination in a smooth and efficient way. **PO15: Life Long Learning**: Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learningaimedatpersonaldevelopment,meetingeconomic,socialandcultural objectivesandadaptingtochangingtradesanddemandsofworkplacethrough knowledge/skill development/reskilling.

ProgrammeSpecific Outcomes:	**PSO1– Placement**: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level. **PSO2 – Contribution toBusiness World:** Apply theoretical concepts to business practices to produce employable, ethical,andinnovativeprofessionalstosustaininthedynamicbusinessworld. **PSO3 – Contribution tothe Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledgeandsoftskilltoreactinthemostappropriatewaywhenfacedwith challenges in the society.

B.COM–CORPOATESECRETARYSHIP(2024-25onwards)

Part	Course Code	TitleoftheCourse	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
PartI		LanguageI	**3**	**6**
PartII		English I	**3**	**6**
PartIII		CorePaper I–**FinancialAccounting I**	**5**	**5**
PartIII		CorePaperII-**Principles of Management**	**5**	**5**
PartIII	Any one	Elective I-Business Communication Elective I- IndianEconomicDevelopment Elective I-Business Economics	**3**	**4**
PartIV	AnyOne	SkillEnhancementCourseSEC–1 Digital Banking / MS Office	**2**	**2**
		FC–FundamentalsofBusinessStudies	**2**	**2**
		TOTAL	**23**	**30**
SECONDSEMESTER				
PartI		LanguageII	**3**	**6**
PartII		English II	**3**	**4**
PartIII		CorePaperIII–**FinancialAccountingII**	**5**	**5**
PartIII		CorePaper IV-BusinessLaw	**5**	**5**
PartIII	Any one	ElectiveII-OfficeManagement&Secretarial Practice Elective II-Business Environment ElectiveII–InternationalTrade	**3**	**4**
PartIV	Selectany Two	Skill Enhance Course SEC– 2 SkillEnhancementCourse–SEC3 Internet and its Applications/ Stock Market Operation/ NewventurePlanningand Development	**1** **1**	**2** **2**
PartIV	Naan Mudhalvan	Cambridge English	**2**	**2**
		TOTAL	**23**	**30**

SECOND YEAR THIRDSEMESTER				
PartI		LanguageIII	**3**	**6**
PartII		English III	**3**	**6**
PartIII		CorePaperV-**CorporateAccounting I**	**5**	**5**
PartIII		CorePaperVI-**Company Law**	**4**	**4**
PartIV	Any one	ElectiveIII–BusinessStatistics I ElectiveIII–FinancialManagement ElectiveIII–E-Commerce	**4**	**3**
PartIV	Selectany one	Skill Enhance Course SEC– 4 Computerized Accounting System / ClearingandForwardinginImportand Export	**1**	**2**
		EVS	**2**	**2**
	Naan Mudhalvan	*GoodsandService Tax	**2**	**2**
		TOTAL	**24**	**30**
FOURTHSEMESTER				
PartI		LanguageIV	**3**	**6**
PartII		English IV	**3**	**6**
PartIII		CorePaperVII–**CorporateAccounting II**	**5**	**5**
PartIII		CorePaperVIII-**GST andCustoms Law**	**4**	**4**
PartIII	Any one	ElectiveIV–BusinessStatisticsII ElectiveIV–Consumerism&Consumer Protection ElectiveIV-PrinciplesofMarketing	**4**	**3**
PartIV	Selectany one	Skill EnhanceCourseSEC– 5 FundamentalsofFinTech/ Filling of GST Returns	**1**	**2**
		ValueEducation	**2**	**2**
PartIV	Naan Mudhalvan	*WorkingCapitalManagement	**2**	**2**
		TOTAL	**24**	**30**

*ApplicabletothestudentwhofailedinNaanMudhalvan(Alternative paper)

SEMESTER-V

Semester	PartI/II/ III/IV/V	SubjectStatus	SubjectTitle	Credit	Contact Hours Per week
V	III	Core9	Cost Accounting	**4**	**5**
	III	Core10	IncomeTaxLaw&Practice	**4**	**5**
	III	Core11	CorporateGovernanceandBusiness Ethics.	**4**	**5**
	III	Core12	IntuitionalTraining/*Projectwith Viva-Voce	**3**	**5**
	III	Discipline Specific Elective1/2(Any one)	HumanResource Management/ *ResearchMethodology	**3**	**4**
	IV	Discipline SpecificElective ¾(AnyOne)	EntrepreneurshipDevelopment/ Retail Management	**3**	**4**
	IV	NaanMudhalvan Scheme	AgriculturalEconomyof India	**2**	**2**
			Internship/Industrialvisit/Fieldvisit/ Knowledge Upgradation Activity	**2**	**-**
			Sub Total	**25**	**30**
***AsetofProject andResearchMethodologyshouldbeselected.**					

SIXTH SEMESTER

Semester	PartI/II/ III/IV/V	SubjectStatus	SubjectTitle	Credit	Contact Hours Per week
VI	III	Core13	Special Accounts	**4**	**6**
	III	Core14	ManagementAccounting	**4**	**6**
	III	Core15	IndustrialLaw	**4**	**6**
	III	DisciplineSpecific Elective1/2 (Any One)	Auditing and Corporate Governance/ Logisticsand SupplyChain Management	**3**	**5**
	III	DisciplineSpecific Elective ¾ (Any One)	BusinessTaxation/HumanValues & Business Ethics.	**3**	**5**
	IV	NaanMudhalvan Scheme	PersonalInvestment	**2**	**2**
			ExtensionActivity	**1**	**-**
			Sub Total	**21**	**30**
			GrandTotal	**140**	**180**

FIRST YEAR – SEMESTER –

ICORE–I:FINANCIALACCOUNTINGI

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

Learning Objectives	
LO1	Tounderstandthebasicaccountingconceptsandstandards.
LO2	Toknowthe basisfor calculatingbusinessprofits.
LO3	Tofamiliarizewiththe accountingtreatmentofdepreciation.
LO4	Tolearnthemethods of calculatingprofit forsingleentrysystem.
LO5	Togainknowledgeontheaccountingtreatmentof insuranceclaims.

Prerequisites:ShouldhavestudiedAccountancyin XIIStd

Unit	Contents	No.Of Hours
I	**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.	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**DepreciationandBillsof Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Unitsof ProductionMethod–Cost ModelvsRevaluation BillsofExchange–Definition–Specimens–DiscountingofBills–EndorsementofBill–Collection–Noting–Renewal–RetirementofBill under rebate	**15**
IV	**AccountingfromIncompleteRecords–SingleEntrySystem**Incomplete Records -Meaning and Features - Limitations - Difference between IncompleteRecordsandDoubleEntrySystem-MethodsofCalculation ofProfit-StatementofAffairsMethod–Preparationoffinalstatementsby Conversionmethod.	**15**
V	**RoyaltyandInsuranceClaims** Meaning–MinimumRent–ShortWorking–RecoupmentofShortWorking – Lessor and Lessee – Sublease – Accounting Treatment. InsuranceClaims–CalculationofClaimAmount-Averageclause(Lossof Stock only)	**15**
	TOTAL	**75**

THEORY20% &PROBLEM80%

CO	CourseOutcomes
CO1	Remembertheconceptofrectificationoferrorsand Bankreconciliation statements
CO2	Applytheknowledgeinpreparing detailedaccountsof soletradingconcerns
CO3	Analyzethe various methodsof providingdepreciation
CO4	Evaluatethemethodsof calculationof profit
CO5	Determinetheroyaltyaccountingtreatmentandclaimsfrominsurancecompanies in 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,Advanced Accounting,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

MAPPINGWITHPROGRAMMEOUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

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

FIRST YEAR – SEMESTER –

ICORE–II:PRINCIPLESOFMANAGEMENT

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

LearningObjectives

LO1	Tounderstandthebasicmanagementconceptsand functions
LO2	Toknowthe varioustechniques ofplanningand decision making
LO3	Tofamiliarizewiththe conceptsoforganisation structure
LO4	Togainknowledgeaboutthevariouscomponentsofstaffing
LO5	Toenablethestudents inunderstandingthecontroltechniquesofmanagement

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoManagement** Meaning-Definitions–NatureandScope-LevelsofManagement–Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, PeterF.Drucker,EltonMayo-FunctionsofManagement-Trendsand ChallengesofManagement.Managers–Qualification–Duties&Responsibilities.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools andTechniquesofPlanning–ManagementbyObjective(MBO).Decision Making: 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– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**

IV	**Staffing** Introduction-ConceptofStaffing-StaffingProcess–Recruitment–Sources ofRecruitment–ModernRecruitmentMethods-SelectionProcedure–Test-Interview– Training: Need - Types– Promotion –Management Games – PerformanceAppraisal-MeaningandMethods–360-degreePerformance Appraisal–Workfrom Home-ManagingWork fromHome [WFH].	**15**
V	**Directing** Motivation–Meaning-Theories–Communication–Types-Barriersto Communications–MeasurestoOvercometheBarriers.Leadership–Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a GoodLeader–SuccessfulWomenLeaders –Challengesfacedbywomen in workforce - Supervision. **Co-ordinationandControl** Co-ordination–Meaning-TechniquesofCo-ordination. Control - Characteristics - Importance – Stages in the Control Process - RequisitesofEffectiveControlandControllingTechniques–Management byException[MBE].	**15**
	Total	**75**

Course Outcomes

CO1	Demonstratetheimportanceofprinciplesofmanagement.
CO2	Paraphrasetheimportanceofplanning anddecisionmaking inan organization.
CO3	Comprehendtheconcept ofvariousauthorizesandresponsibilitiesofanorganization.
CO4	EnumeratethevariousmethodsofPerformanceappraisal
CO5	Demonstratethenotionof directing,co-coordination andcontrol inthe management.

Textbooks

1	Gupta.C.B,-PrinciplesofManagement-L.M.Prasad,S. Chand&SonsCo.Ltd,New Delhi.
2	DinkarPagare,Principles ofManagement,SultanChand&SonsPublications,NewDelhi.
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,KalyaniPublications, New Delhi.

ReferenceBooks

1	KSundhar,Principles ofManagement,VijayNichole ImprintsLimited,Chennai
2	HaroldKoontz,HeinzWeirich,EssentialsofManagement,McGrawHill,SultanChandand Sons, New Delhi.
3	Grifffin,Managementprinciplesandapplications,Cengagelearning, India.
4	H.Mintzberg-TheNatureof ManagerialWork,Harper&Row,New York.
5	Eccles,R.G.&Nohria,N.BeyondtheHype:RediscoveringtheEssenceofManagement. Boston The Harvard Business School Press, India.

NOTE:LatestEditionofTextbooks MaybeUsed

WebResources

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
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
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

FIRST YEAR – SEMESTER –

IELECTIVE-I:BUSINESSCOMMUNICATION

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

LearningObjectives	
LO1	Toenablethestudentstoknowabouttheprinciples,objectivesandimportance ofcommunicationincommerceandtrade.
LO2	Todevelopthestudents to understandabouttradeenquiries
LO3	Tomakethe students awareaboutvarious types of business correspondence.
LO4	Todevelopthestudentstowritebusiness reports.
LO5	Toenable thelearners toupdate withvarious typesof interviews
Prerequisites:ShouldhavestudiedCommerce in XIIStd	

Unit	Contents	No.of Hours
I	**IntroductiontoBusiness Communication** Definition – Meaning – Importance of Effective Communication – ModernCommunicationMethods–BarrierstoCommunication–E-Communication-BusinessLetters:Need-Functions–Essentialsof Effective Business Letters – Layout	**12**
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries–ComplaintsandAdjustments–CollectionLetters–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–CorrespondenceRelatingtoMarineInsurance–Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	**12**
IV	**SecretarialCorrespondence** Company Secretarial Correspondence – Introduction – Duties of Secretary–ClassificationofSecretarialCorrespondence–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 & maintaining Digital Profile	**12**
	TOTAL	**60**

CourseOutcomes	
CO1	Acquirethe basic conceptof business communication.
CO2	Exposedtoeffectivebusiness letter
CO3	Paraphrasetheconceptofvariouscorrespondences.
CO4	PrepareSecretarialCorrespondencelikeagenda,minutesandvariousbusiness reports.
CO5	Acquiretheskillofpreparinganeffectiveresume
Textbooks	
1	RajendraPal&J.S.Korlahalli,EssentialsofBusinessCommunication-Sultan Chand & Sons- New Delhi.
2	GuptaandJain,BusinessCommunication,SahityabahvanPublication,New Delhi.
3	K.P.Singha,BusinessCommunication,Taxmann,NewDelhi.
4	R.S.N.PillaiandBhagavathi.S,CommercialCorrespondence,Chand Publications, New Delhi.
5	M.S.RameshandR.Pattenshetty,EffectiveBusinessEnglishand Correspondence, S. Chand & Co, Publishers, New Delhi.
ReferenceBooks	
1	V.K.Jainand OmPrakash, Businesscommunication,S. Chand,New Delhi.
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	
WebResources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

FIRST YEAR – SEMESTER -

IElective-I:IndianEconomicDevelopment

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

LearningObjectives	
LO1	TounderstandtheconceptsofEconomicgrowthanddevelopment
LO2	Toknowthefeaturesandfactorsaffectingeconomicdevelopment
LO3	Togainunderstanding aboutthecalculation ofnational income
LO4	Toexaminethe roleof publicfinanceineconomicdevelopment
LO5	Tounderstandthecausesofinflation

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No. of Hours
I	**EconomicDevelopmentand Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index andGenderEmpowermentMeasure-FactorsaffectingEconomic Development	**12**
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	**12**
III	**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, ImpactandIncidenceofTaxation,PublicExpenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance,Budget-Importance,TypesofDeficits-Revenue, Budgetary,Primaryand Fiscal,Deficit Financing.	**12**
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	**12**

TOTAL	**60**
Course Outcomes	
CO1	Elaboratethe roleofStateand MarketinEconomicDevelopment
CO2	ExplaintheSectorialcontributiontoNationalIncome
CO3	IllustrateandCompareNationalIncomeat constantandcurrentprices.
CO4	Describethecanons of publicexpenditure
CO5	Understandthetheoriesofmoneyandsupply
Textbooks	
1	DuttandSundaram, IndianEconomy,S.Chand,NewDelhi
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,Routledge Publications, New Delhi.
2	SukumoyChakravarthy:DevelopmentPlanning-IndianExperience,OUP, New Delhi.
3	RameshSingh,IndianEconomy,McGrawHill,Noida.
4	Mier,Gerald, M:Leadingissues inEconomicDevelopment,OUP,New Delhi.
5	Todaro,MichealP:EconomicDevelopmentinthethirdworld,Orient Longman, Hyderabad
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

FIRST YEAR – SEMESTER –

IELECTIVE-I:BUSINESSECONOMICS

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

Learning Objectives	
LO1	Tounderstandtheapproachestoeconomic analysis
LO2	Toknowthe variousdeterminants of demand
LO3	Togainknowledgeonconcept andfeatures ofconsumerbehaviour
LO4	Tolearn thelawsofvariable proportions
LO5	Toenablethestudentstounderstandtheobjectivesandimportanceofpricing policy

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoEconomics** Introduction to Economics – Wealth, Welfare and Scarcity Views onEconomics –PositiveandNormativeEconomics -Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting ProfitandEconomicProfit–IncrementalandMarginalConcepts– 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, Measurement and Significance. Demand Forecasting-FactorsGoverningDemandForecasting-Methodsof Demand Forecasting, Law of Supply and Determinants.	**12**
III	**ConsumerBehaviour** ConsumerBehaviour –Meaning, Concepts and Features – Lawof DiminishingMarginalUtility –Equi-MarginalUtility –Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation ofIndividualDemandCurveandMarketDemandCurvewiththe helpofIndifference 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 ofvariable proportion and returns to scale – Economies ofScale – InternalandExternalEconomies–InternalandExternal Diseconomies-Producer's equilibrium	**12**
V	**MarketStructure** Price and Output Determination under Perfect Competition, Short PeriodandLongPeriodPriceDetermination,ObjectivesofPricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve	**12**
	TOTAL	**60**

	Course Outcomes
CO1	Explainthepositiveandnegativeapproaches ineconomicanalysis
CO2	Understoodthefactorsof demandforecasting
CO3	Knowtheassumptionsand significanceofindifference curve
CO4	Outlinetheinternalandexternaleconomiesofscale
CO5	Relateand apply thevarious methods of pricing
	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,CAFoundationStudy material, 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

MAPPINGWITHPROGRAMMEOUTCOMES
AND 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

SKILLENHANCEMENTCOURSE-SEC1

DIGITAL BANKING

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

Learning Objectives:	
LO1:	Toacquaint studentswith knowledgeofDigitalBankingProducts.
LO2:	Toenablethestudents tounderstandtheknowledgeofDigitalPaymentSystem
LO3:	Toimpartthestudentstounderstand thenewconceptsofMobileandInternetBanking
LO4:	Toenablesthestudentsto havedepth knowledge inpoint-of-saleterminals
LO5:	TounderstandtheATMandcashdepositsystem
CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Explaintheneedfordigitalbanking productsandtheusageofcards.
CO2:	Classifytheusageofvariouspaymentsystems.
CO3:	Discusstheprofitability,riskmanagementandfraudsofmobileand internet banking.
CO4:	AnalyzetheapprovalprocessesofPOSterminals.
CO5:	ExplaintheproductfeaturesandservicesofATMandCashDeposit Machine.

UnitI:Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards – NewTechnologies –Europay,Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products – Digital Lending–Digital Lending Process-Non-Performing-Asset (NPA).

Unit II:PaymentSystem

OverviewofDomesticandGlobalPaymentsystems-RuPayandRuPaySecure– Immediate PaymentService(IMPS)–NationalUnifiedUSSDPlatform(NUUP)-NationalAutomatedClearing House(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTruncationSystem(CTS)–Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT)-Innovative Banking &Payment Systems.

UnitIII:MobileandInternet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual InternetBankingIntegrationwithe-CommerceMerchantsites,IMPS-Profitability-RiskManagement 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 - Key ComponentsofPOS-Hardware-Software-UserInterfaceDesign–CloudbasedPointofSale–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) -Various Value-AddedServices-Proprietary,BrownLabelandWhiteLabelATMs-ATM&CDMNetwork Planning - Onsite/Offsite-ATMsecurity,SurveillanceandFraudPrevention.

RecentTrendsin DigitalBanking

Facultymemberwillimparttheknowledgeonrecent Developmentsin DigitalBankingtothestudents 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.

MSOFFICE

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:	Toequipthestudentsthemselveswiththeskillsin MSExcelprogram,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:	Acquirepractical knowledgeinMSWord
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: MicrosoftPower Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background–ChoosingthePresentationLayout–EstablishingthePresentationStyle

ListOfPractical

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, 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. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generatean excelsheettoaccomplishnumeroustext,value,and date&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 completethefollowing:Developmultipleslides,alterbackgroundcolour,andin corporate word art to adjust font colour.

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-oneby LokeshLalwani,Edition 2019,BPB Publications; 1st edition (1Jauary2019); BPB Publication
4. JordanGoldmeter2014AdvancedExcelEssentialsFriendsofaPressUSA

SupplementaryReadings:

1. Sterling Libs Fcca2016 Advanced Excel: How to useV lookup & Index Match function Straight Publications USA
2. ChrisUrban2016AdvancedExcelforProductivity USA
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

(Correlationlevel:3–Strong2-Medium1-Low)

FOUNDATIONCOURSE(OR)BRIDGECOURSE

FUNDAMENTALS OF BUSINESS STUDIES

Subject Code					Credits	Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Bridgecoursesarethetooltohelpstudentstosuccessintheirgraduatelevelstudies. Itisalsoaprerequisiteandfoundationalcoursetoknowthebasicinformationabout commercesubjects.studentstheknowledgeofcommercefaculty.Themainobjective of the course is to bridge the gap between subjects studied at Schoollevel and subjectstheywouldbestudyingincommercefaculty.ABridgecourseaimstocover thegap betweentheunderstandinglevelofthehighersecondaryschool coursesand higher educational courses. Bridge course is preparative course for college level coursewithanacademic curriculumthatisoffered toenhancetheknowledgeofthe students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject.

FUNDAMENTALSOFBUSINESSSTUDIES

Objective

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

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Tomakethestudentsfamiliarwiththebasicconceptsofcommerce,andManagementFields.
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-Stepsinvolvedindoubleentrysystem-Advantagesofdoubleentrysystem-MeaningofDebitandCredit-Types of Accounts and its rules-Personal Accounts- Real Accounts-Nominal Accounts.

UnitIIIMarketing&Advertising

MeaningofMarketing-Definition-FunctionsofMarketing-MeaningofConsumer–StandardizationandGrading-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

IntroductionofAuditing-OriginandEvolution–Definition-FeaturesofAuditing-Objectives ofAuditing AdvantagesofAudit-LimitationsofAuditing-DistinctionbetweenAuditing&Investigation-Distinction between Accounting &Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristicsof an entrepreneur-Functionsof anentrepreneur-Typesof anentrepreneur -ProblemsofWomenentrepreneur-ConceptofWomenEntrepreneurs

UnitV: IncomeTaxLaw andPractice

Taxhistory-Types–VariousTermsinTax-ExemptedIncomeU/S10-CanonsofTaxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns- Residential Status.

TextBooks:

1. L.M.Prasad,PrinciplesofManagement,2022S.Chand &SonsCo.Ltd,NewDelhi.
2. S.P.Jainand K.L.Narang2023FinancialAccounting-I, KalyaniPublishers,NewDelhi.

3. Dr.N.RajanNair,2023Marketing,SultanChand&Sons.NewDelhi
4. Jayashree Suresh, (Reprint2017) EntrepreneurialDevelopment,Maugham Publications. Chennai
5. SundarK.andPaari,2016AuditingVijayNicole,ImprintsPrivateLtd,Chennai.
6. T.Srinivasan2024IncomeTax&Practice –VijayNicole ImprintsPrivate Limited,Chennai.

FIRST YEAR – SEMESTER -

IICORE–III:FINANCIALACCOUNTING-II

<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>
</table>

LearningObjectives	
LO1	Thestudentsare abletopreparedifferentkindsof accountssuch Higherpurchaseand InstalmentsSystem.
LO2	Tounderstandtheallocationof expensesunderdepartmental accounts
LO3	Togainanunderstanding aboutpartnershipaccountsrelatingtoAdmissionand retirement
LO4	ProvidesknowledgetothelearnersregardingPartnershipAccountsrelating todissolution offirm
LO5	Toknowthe requirementsof internationalaccounting standards

Prerequisites:ShouldhavestudiedAccountancyin XIIStd

Unit	Contents	No.of Hours
I	**HirePurchaseandInstalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	**15**
II	**BranchandDepartmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of AllocationofExpenses–Inter-DepartmentalTransferatCostor SellingPrice.	**15**
III	**PartnershipAccounts-I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**15**
IV	**PartnershipAccounts-II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment ofGoodwill–PreparationofBalanceSheet-OneormorePartners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory–AccountingTreatment-PiecemealDistribution –Surplus CapitalMethod–Maximum Loss Method.	**15**

V	**Accounting Standards for financial reporting (Theory only)** ObjectivesandUsesofFinancialStatementsforUsers-Roleof AccountingStandards-DevelopmentofAccountingStandardsin India Role of IFRS- IFRS Adoption vs Convergence ImplementationPlaninIndia-IndAS-AnIntroduction- Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS 80%		
CourseOutcomes		
CO1	Toevaluatethe HirepurchaseaccountsandInstalment systems	
CO2	ToprepareBranchaccountsandDepartmental Accounts	
CO3	Tounderstandtheaccountingtreatmentforadmissionandretirementin partnership	
CO4	ToknowSettlement ofaccounts at thetime ofdissolution of a firm.	
CO5	ToelaboratetheroleofIFRS	
Textbooks		
1	RadhaswamyandR.L.Gupta:Advanced Accounting,SultanChand,New Delhi.	
2	M.C.ShuklaT.S.Grewal&S.C.Gupta,AdvanceAccounts,SChand Publishing, New Delhi.	
3	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,New Delhi.	
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:Latest EditionofTextbooksmay beused		
WebResources		
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
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
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–IICORE –

IV: BUSINESS LAW

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	Togainknowledgeonperformancecontracts
LO3	Tobeacquaintedwiththerulesof IndemnityandGuarantee
LO4	Tomakeawareoftheessentials ofBailment and pledge
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 - Legality of Object – Contingent Contracts – Void Contract	**15**
II	**PerformanceofContract** MeaningofPerformance,OffertoPerform,DevolutionofJoint liabilities&Rights,TimeandPlaceofPerformance,Reciprocal Promises, Assignment of Contracts - Remedies forBreach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contractof Indemnityand Guarantee** 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, PledgeandLien, Rightsof 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–ContractsinvolvingSeaRoutes-SalebyNon-owners -Rightsand dutiesof buyer-Rightsof anUnpaid Seller	**15**
	TOTAL	**75**
Course Outcome		
CO1	ExplaintheObjectivesand significanceofMercantile law	
CO2	UnderstandtheclausesandexceptionsofIndianContractAct.	
CO3	Outlinethecontractofindemnityand guarantee	
CO4	FamiliarwiththeprovisionrelatingtoBailmentandPledge	
CO5	Explainthevarious provisions of Sale ofGoods Act 1930	
Textbooks		
1	N.D.Kapoor,BusinessLaws-SultanChand andSons, New Delhi.	
2	R.S.N.Pillai–BusinessLaw,S.Chand,New Delhi.	
3	MCKuchhal&Vivek Kucha,Business law,SChandPublishing,New Delhi	
4	M.V.Dhandapani,Business Laws,SultanChandandSons,New Delhi.	
5	ShushmaAurora,BusinessLaw,Taxmann,New Delhi.	
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
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
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:OFFICEMANAGEMENTANDSECRETARIALPRACTICE

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

LearningObjectives	
LO1	Tofamiliarwithmodernofficemanagement.
LO2	Tofamiliarwiththeworkatmosphere
LO3	Totrainthestudentsin maintainingandrunning theoffice effectively.
LO4	Tounderstandand organizedata records
LO5	Togainknowledgeabouttherole ofa secretary

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**ModernOfficeandIts Function** Introduction—MeaningofOffice—OfficeWork—OfficeActivities—ThePurposeofanOffice—OfficeFunctions—ImportanceofOffice— The Changing Office—The Paperless Office — Office Management - Elements—Functions—OfficeManager—SuccessRulesforOffice Managers—TheTen Commandments.	12
II	**OfficeSpaceandEnvironment Management** 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 - Benefits of Good LightinginOffice—Ventilation—InteriorDecoration-Furniture—Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.	12
III	**OfficeSystemsand Procedures** The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office MachinesandEquipment’s.Officeforms–Design,Management andControl	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. DecentralisedFiling—Indexing—TypesofIndexing—Selectionof SuitableIndexingSystem—TheFilingRoutine—TheFilingManual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making		**12**
V	**SecretarialPractice** 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.AgendaandMinutesofMeeting.Drafting,Fax-Messages, Email.MaintenanceofAppointment Diary.		**12**
	TOTAL		**60**

Course Outcomes	
CO1	Familiarisedwithmodernofficemanagement
CO2	Adaptwiththemodern work atmosphere
CO3	Trainedin maintainingtheofficeindependently and effectively
CO4	Abilitytoorganizedatarecordsin office
CO5	Motivatedto act asa company secretary
Textbooks	
1	RSNPillai&Bagavathi,OfficeManagement,SChandPublications,New Delhi
2	P.K.Ghosh,OfficeManagement,SultanChand &Sons,New Delhi.
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	
WebResources	
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

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	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

FIRST YEAR – SEMESTER –

IIELECTIVE–II:BUSINESSENVIRONMENT

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

LearningObjectives

LO1	Tounderstandthenexus betweenenvironmentandbusiness.
LO2	Toknowthe PoliticalEnvironmentin whichthebusinesses operate.
LO3	Togainaninsightinto SocialandCulturalEnvironment.
LO4	Tofamiliarizethe conceptsofanEconomicEnvironment.
LO5	TolearnthetrendsinGlobalEnvironment/Technological Environment

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**An Introduction** TheConceptofBusinessEnvironment - ItsNatureandSignificance – ElementsofEnvironment-BriefOverviewofPolitical–Cultural–Legal–EconomicandSocialEnvironmentsandtheirImpacton BusinessandStrategicDecisions.	**12**
II	**Political Environment** Political Environment – Government and Business Relationship in 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 ReligiousGroups–TypesofSocialOrganization–Relationship betweenSocietyandBusiness -SocialResponsibilitiesofBusiness.	**12**
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – MacroEconomicParameterslikeGDP - Growth RateofPopulation – Urbanization-FiscalDeficit–PlanInvestment–PerCapita IncomeandtheirImpact onBusinessDecisions.	**12**

V	**TechnologicalEnvironment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology-ImpactofTechnologyonBusiness-Statusof Technologyin India-DeterminantsofTechnologicalEnvironment.	**12**
	TOTAL	**60**

	Course Outcomes
CO1	Rememberthenexus betweenenvironmentand business.
CO2	ApplytheknowledgeofPoliticalEnvironmentinwhichthebusinesses operate.
CO3	AnalysethevariousaspectsofSocialandCulturalEnvironment.
CO4	EvaluatetheparametersinEconomicEnvironment.
CO5	CreateaconduciveTechnologicalEnvironmentforbusinesstooperateglobally.
	Textbooks
1	C.B. Gupta,Business Environment, SultanChand &Sons, New Delhi
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,NewDelhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications,Chennai
4.	NamithaGopal,Business Environment,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
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
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:INTERNATIONALTRADE

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

LearningObjectives	
LO1	Toenablestudents,familiarisewiththebasicsof International Trade.
LO2	Toknowthevarioustheoriesofinternationaltrade.
LO3	Toimpartknowledgeaboutbalanceoftradesandexchangerates.
LO4	Togainknowledgeaboutinternationalinstitutions.
LO5	TogaininsightsonWorldTradeOrganisation

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's Comparativecost theory - Modern theories of International Trade - Haberler'sOpportunity Costtheory–Heckscher–Ohlin'sModerntheory–InternationaltradeandFactorMobilityTheory–Leontiff'sParadox - International trade and economicgrowth 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, Organizationalstructure–Membership–Quotas– Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12

V	WorldTradeOrganisation(WTO)–FunctionsandObjectives–Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**
	Course Outcomes	
CO1	Distinguishbetweenthe conceptofinternalandinternationaltrade.	
CO2	Definethevarious theoriesofinternationaltrade.	
CO3	Examinethebalanceoftradeand exchangerates	
CO4	AppraisetheroleofIMFandIBRD.	
CO5	Definetheworkings of WTOandwithspecial referencetoIndia.	
	Textbooks	
1	FrancisCherunilam,InternationalTradeandExportManagement–Himalaya Publishing House - Mumbai –04.	
2	Paul.R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy)-PearsonEducationAsia-AddisonWesleyLongman(P)Ltd.-Delhi– 92.	
3	RobertJ.Carbaugh,InternationalEconomics-ThomsonInformationPublishing Group - Wadsworth Publishing Company -California.	
4	H.G.Mannur,InternationalEconomics–VikasPublishingHouse(P)Ltd–New Delhi-14.	
5	BimalJaiswal&RichaBanerjee,IntroductiontoInternationalBusiness, Himalaya Publication, Mumbai	
	ReferenceBooks	
1	Dr.T.Aryamala,VijayNicole,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

SKILLENHANCEMENTCOURSE-SEC2

INTERNET AND ITS APPLICATIONS

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

Objective

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

UnitI:InternetConcepts

Introduction – Internet Connection 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-mailBasic Commands –Sending and Receiving Files bye-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

UnitIII:InternetServices

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

UnitIV:WebConceptsand Browsers

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

UnitV:SearchEngines

SearchEngines–WebDirectories–MicrosoftInternetExplorer–SearchingforInformation–Bigfoot,Info space, who were, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather,Sports,PersonalFinanceandInvesting –Entertainment–Shopping–Travel,Kids,Teems,Parentsand Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. AlexisLeonandMathewsLeon- Internetfor everyone,LeonTechworld,Chennai, India,2000.
2. KamleshN.Agarwal–Businesson theNet,McMillanIndiaLtd., 2002
3. KamleshN.Agarwal&PrateekA.Agarwal–WebtheNet–AnintroductiontoWirelessapplication protocol, McMillan India Ltd., 2002
4. MargaretLevineYoung-TheCompleteReference-Internet”,TMGPub.,NewDelhi,2002

REFERENCEBOOKS

1. DouglasE-commerce-ComputerNetworksandInternet,PHI(AdditionWesley Lonman), New Delhi, 2001.
2. MinoliDaniel–Internet&InternetEngineering,TataMcGrawHill,NewDelhi, 200

STOCKMARKET OPERATIONS

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

LearningObjectives:	
LO1:	Toacquaintstudents withknowledgeofSecurities Market
LO2:	ToenablethestudentstounderstandtheknowledgeofPracticeTradingonStockMarket
LO3:	Toimpart thestudents to understand thelegal framework ofsecurities Market
LO4:	Toenablesthestudentstohavedepthknowledge indifferentsegmentofstockexchange
LO5:	Tounderstandtheroleof Demat Trading
Course Outcomes:	
	Afterthesuccessfulcompletionofthe course,the studentswillbeable to:
CO1:	Explainthebasic conceptofSecurities Market
CO2:	PracticeTradingonStock Market
CO3:	AnalyzethelegalFrameworkofSecurities Market
CO4:	Explaindifferentsegment ofStock Exchange
CO5:	PerformDemat Trading

Unit I:Introduction

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

UnitII:Primary Market

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

UnitIII:SecondaryMarket

Concept;FunctionsandImportance;MechanicsofStockMarketTrading-DifferentTypesofOrders,ScreenBased Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.

UnitIV:RegulatoryFramework

SEBI(IssueofCapitalandDisclosureRequirements)Regulation2018;StockExchangesandIntermediaries;SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

UnitV: Dematerialisation

ConceptandSignificance;RoleofDepositoriesandCustodianofSecuritiesinDematTrading;SEBIGuidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

PracticalExercises:

Thelearnersarerequiredto:

1. PreparethestepsinvolvedinpreandpostmanagementofhypotheticalcaseofIPO/FPO.
2. MakeacomparativeanalysisofIPOstoidentifyparametersofsuccessandcausesoffailure.
3. ExposethemselvestotradingscreenofNationalStockExchange (www.nseindia.com)anddemonstrate
   a) Procedureofplacing buying/sellingorder.
   b) TradingWorkstationStation(TWS)ofspotmarketandfinancialderivative markets (Futures and Options).
4. Learndemattradingandinvestmentwiththehelpofrelevantsoftware(Workingon Virtual trading platform).

RecentTrendsin StockMarket
FacultymemberwillimparttheknowledgeonrecenttrendsinStockMarketto thestudentsandthese components will not cover in the examination.

TextBooks:	
1.	Gordon,E.,&Natarajan,K.2019.FinancialMarketsandServices.NewDelhi:Himalaya Publishing House. New Delhi
2.	Benjamin,G.1949.The IntelligentInvestor.New York:Harper Publishing.
3.	Dalton,J.M.2001.HowTheStockMarketWorks?NewYork:PrenticeHallPress.Machiraju, H.
4.	Machiraju,H.R.2019.MerchantBanking. NewDelhi: NewAgePublishers.

SupplementaryReadings:	
1.	GitmanandJoehnk2015,Fundamentalsof Investing, PearsonPublications,NewDelhi.
2.	ChandraPrasanna,2017,InvestmentAnalysisandPortfolioManagement,TataMcGrawHill, New Delhi.
3.	DamodaranAsath2016,InvestmentValuation:ToolandTechniquesforDeterminingthevalueof any Asset, Wiley Finance., New Delhi
4.	BholeL.M2015,FinancialInstitutionsandMarketsTataMcGrawHillPublishingCompanyLtd, New Delhi

Note:Latestedition ofthebooksmaybeused

NEWVENTURE PLANNING&DEVELOPMENT

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

LearningObjectives:	
LO1:	Toacquaintstudents withknowledgeof Settingup anewbusiness
LO2:	Toenablethestudentstounderstand thelegalchallenges insettingup Business
LO3:	Toimpartthestudentstosearchforentrepreneurial capital
LO4:	Toenablesthestudentstohavedepthknowledgein marketingaspectsofnewventures
LO5:	TounderstandtheroleBusinessPlanPreparationforNew Ventures
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovative ideas
CO2:	Evaluateadvantages of acquiring anongoing venturewitha casestudy;
CO3:	Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthe business idea;
CO4:	Developamarketing planforabusiness idea;
CO5:	Prepareandpresentawell-conceivedBusiness Plan

UnitI:StartingNew Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developingcreativity.Impedimentstocreativity.ThepathwaystoNewVenturesforEntrepreneurs,CreatingNew 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.

UnitII:LegalChallengesin Settingup 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.

UnitIII:Search forEntrepreneurialCapital

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.StateFinancialCorporations(SFCs).BusinessIncubatorsand Facilitators.Informalriskcapital:Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.

UnitIV:MarketingAspectsofNew Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

UnitV:Business Plan Preparation forNewVentures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

PracticalExercises:

Thelearnersarerequiredto:

1. Generateabusiness idea usingdifferenttechniquesanddescribe sourcesof innovativeideas.
2. Evaluateadvantages of acquiring an ongoing venturewithacase study.
3. Present an idea which can have IPRlikepatentsalongwithcomparativeanalysisofpatentsalreadygrantedinsimilarfield.
4. Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthe business idea (developed in exercise 1).
5. Developamarketing plan forthebusinessidea(developedin exercise 1).
6. Prepareandpresent awell-conceivedBusiness Plan.

RecentTrendsin NewVenturePlanning& Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Developmentto the students and these components will not cover in the examination.

TextBooks:

1. Allen,K.R.(2015).LaunchingNewVentures: AnEntrepreneurialApproach. Boston: Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNewVentures.London: Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective.Boston:Cengage Learning

4. DonoldFKuratko andJeffrey SHons by2021 NewVentureManagementRoutledge,USA

SupplementaryReadings:

1.ColinBarrowPaulBarrowRobertBrown2015TheBusinessPlanWorkBook:APracticalGuide toNewVenture,KoganPageLtd,GreatBrittan
2.David Butler2006 EnterprisePlanningand DevelopmentRoutledgeUSA
3.David Butler2014BusinessPlanning forNewVentures: AGuideto Startup,RoutledgeUSA
4.Robert NLussierJoel Corman2014 Entrepreneurial NewVentureSkillsRoutledgeUSA

Note:Latestedition ofthebooksmaybeused

SECOND YEAR – SEMESTER - IIICORE–V:CORPORATEACCOUNTINGI

<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>
</table>

<table>
<tr><th colspan="3">LearningObjectives</th></tr>
<tr><td>LO1</td><td colspan="2">Tounderstandaboutthepro-rata allotmentandUnderwritingofShares</td></tr>
<tr><td>LO2</td><td colspan="2">Toknowtheprovisionsofcompanies,ActregardingIssueandRedemptionofPreferencesharesand debentures</td></tr>
<tr><td>LO3</td><td colspan="2">Tolearntheform andcontentsof financialstatementsas perSchedule III ofCompaniesAct 2013</td></tr>
<tr><td>LO4</td><td colspan="2">Toexaminethe variousmethods ofvaluationofGoodwilland shares</td></tr>
<tr><td>LO5</td><td colspan="2">ToidentifytheSignificanceofInternationalfinancialreportingstandard(IFRS)</td></tr>
<tr><td colspan="3">Prerequisite:ShouldhavestudiedFinancialAccountinginIYear</td></tr>
<tr><td>Unit</td><td>Contents</td><td>No.of Hours</td></tr>
<tr><td>I</td><td>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.</td><td>15</td></tr>
<tr><td>II</td><td>Issue&RedemptionofPreference 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–Purchasein theOpenMarketincludesExInterestandCumInterest - Sinking Fund Investment Method.</td><td>15</td></tr>
<tr><td>III</td><td>Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per ScheduleIIIofCompaniesAct2013–PartIFormofBalanceSheet –PartIIForm ofStatementofProfitandLoss –AscertainingProfitforManagerial Remuneration</td><td>15</td></tr>
</table>

IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for ValuationofGoodwill–MethodsofValuingGoodwill–AverageProfit–Super Profit – Annuity and Capitalisation Method. ValuationofShares–NeedforValuationofShares–MethodsofValuationof Shares – Net Assets Method – Yield and Fair Value Methods.	**15**
V	**IndianAccountingStandards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement,IndAS – 2ValuationofInventories,IndAS –7CashFlowStatement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible AssetsInd AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	**15**
	TOTAL	**75**
THEORY20% &PROBLEMS 80%		
	Course Outcomes	
CO1	Prepareandaccountforvariousentriestobepassedincaseofissue,forfeitureandreissueofshares and compute the liability of underwrites	
CO2	Assestheaccountingtreatmentofissueandredemptionofpreferencesharesand debentures	
CO3	ConstructFinancialStatementsapplyingrelevantaccountingtreatments	
CO4	Computethevalueofgoodwillandshares under differentmethodsandassessits applicability	
CO5	Integratetheoreticalknowledgeonallaccountinginparwith IFRSand INDAS	
	Textbooks	
1	S.P.JainandN.L.Narang,Advanced Accounting VolI, KalyaniPublication,NewDelhi.	
2	R.L.GuptaandM.Radhaswamy,AdvancedAccountsVol I,SultanChand,New Delhi.	
3	Broman,CorporateAccounting,Taxmann,NewDelhi.	
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,NewDelhi
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI,AhilyaPublication, MadhyaPradesh
4	AnilKumar,Rajeshkumar,corporate accounting I,HimalayaPublishinghouse,Mumbai.
5	PrasanthAthma,CorporateAccounting I,HimalayaPublishinghouse,Mumbai.
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
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
	5				4	4	25	75	100

LearningObjectives	
LO1	ToknowCompanyLaw1956andCompaniesAct2013
LO2	Tohavean understandingon theformation ofacompany
LO3	Tounderstandtherequisitesofmeetingandresolution
LO4	Togain knowledgeon theprocedureto appoint and remove Directors
LO5	Tofamiliarizewiththevariousmodes ofwindingup

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**IntroductiontoCompanylaw** Companies Act 2013 – Definition of a Company, Characteristics of Company – LiftingorPiercingtheCorporateVeil–CompanyDistinguishedfromPartnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	12
II	**Formationof Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities–ShareCapital–Kinds– Issue– Alteration–Dividend– Debentures.	12

III	**Meeting** MeetingandResolution–Types–Requisites–Voting&Poll–Quorum–Proxy -Resolution–Ordinary&Special-Audit&Auditors–Qualification,Disqualification, Appointment and Removal of an Auditor -	**12**
IV	**Management& Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships–Powers–Duties–BoardCommittees–RelatedPartyTransactions – Contract by One Person Company – Insider Trading- Managing Director – Manager–SecretarialAudit–AdministrativeAspectsandWindingUp–National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	**12**
V	**Windingup** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petitionfor Winding Up – Company Liquidator.	**12**
	TOTAL	**60**
	Course Outcomes	
CO1	Understandthe classificationofcompaniesundertheact	
CO2	ExaminethecontentsoftheMemorandum of Association&ArticlesofAssociation	
CO3	Knowthequalificationanddisqualificationof Auditors	
CO4	UnderstandtheworkingsofNationalCompanyLawAppellateTribunal(NCLAT)	
CO5	Analysethemodesofwinding up	
	Textbooks	
1	N.D.Kapoor,BusinessLaws, Sultan Chandand Sons, Chennai	
2	R.S.N.Pillai –BusinessLaw,S.Chand,New Delhi.	
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	
WebResources	
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 AND PROGRAMME SPECIFIC OUTCOMES

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

SECOND YEAR – SEMESTER –

IIIELECTIVE-III:BUSINESSSTATISTICSI

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

LearningObjectives	
LO1	Tocomprehendthescopeofstatisticsalong withits usesand limitations.
LO2	Toclassifydata,formfrequencydistribution,representthedatadiagrammaticallyand graphically
LO3	Toacquireknowledgeaboutthevarious measuresofcentral tendency
LO4	Tostudythevariousmeasuresofdispersionfromcentraltendencies,theirco–efficientand Skewness
LO5	Toconceptualise withcorrelationco-efficient

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	DefinitionofStatistics–Scope,LimitationsandUses–CollectionofData–Primary and Secondary Data–ClassificationandTabulationofData–MethodsofClassification–FormationofFrequencyDistribution– One way and Two-way Classification	**12**
II	RepresentationofData–DiagrammaticandGraphic–DifferentTypes–BarDiagrams–Simple,Adjacent,Component,Percentage,PieDiagram–Simple and Comparative Pictograms, Line Diagram, Histogram, Frequency, Curves and gives	**12**
III	MeasuresofCentralTendency–DefinitionsandCalculationofRawDataand for Frequency Distribution of various measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean–their relationship–Calculation of Missing Frequencies	**12**

IV	MeasuresofDispersion –VariousMeasures–Range**,**QuartileDeviation,Mean DeviationandStandardDeviation–Absolute&RelativeMeasures,Calculations, Combined Mean &Standard Deviation–Calculation of Correct Mean & Correct Standard Deviation	**12**
V	Skewness–Definition,CoefficientofSkewness,KarlPearson’sandBowley’s Coefficient of Skewness	**12**
	TOTAL	**60**
	PROBLEM:80THEORY:20	
Course Outcomes		
CO1	Outlinethescopeofstatistics andableto prepare frequency table	
CO2	Representdatagraphicallyanddiagrammatically	
CO3	Ascertainthevariousmeasuresof centraltendency	
CO4	Analysethevariationinthegiven serieswith theaidof measuresofdispersion	
CO5	Measuretheskewnessof the given data	
Textbooks		
1	GuptaS.P,StatisticalMethods,SultanChandPublications,New Delhi	
2	BagavathiandPillai RSN,PracticalStatistics,SChandPublicationsNew Delhi	
3	VittalP.RBusinessStatistics,MarghamPublications,Chennai	
4	Dr.S.Sachdeva,BusinessMathematics&Statistics,LakshmiNarainAgarwal,Agra	
5	A.V.RayarikarandDr.P.G.Dixit,BusinessMathematics&Statistics,NiraliPrakashan Publishing, Pune	
ReferenceBooks		
1	J.K.Sharma,Fundamentals ofbusinessstatistics, Vikaspublishing, Noida	
2	RajagopalanSPandSattanathanR,BusinessStatisticsandOperationsResearch,IVijayNicole Imprints (P) Ltd, Chennai	
3	VittalP.RBusinessStatistics,MarghamPublications,Chennai	
4	Anderson,SweeneyandWilliams“StatisticsforBusinessandEconomics”,Cengage Learning	
5	AggarwalSL&BhardwajSL,BusinessStatistics.,KalyaniPublishers,India	
NOTE:LatestEditionofTextbooks MaybeUsed		

WebResources	
1	http://www.ddegjust.ac.in/studymaterial/mcom/mc–106.pdfwww.computer.org
2	http://cec.nic.in/wpresources/module/Anthropology/PaperIX/9/content/downloads/file1.pdf
3	https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1065

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
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 –

IIIELECTIVE-III:FINANCIALMANAGEMENT

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

LearningObjectives	
LO1	Tointroducetheconcept offinancialmanagement.
LO2	Tolearnthecapitalstructuretheories.
LO3	Togainknowledgeabouttechniquesincapitalbudgeting
LO4	Tolearnaboutdividend payment models.
LO5	Tounderstandtheneedsandcalculationofworkingcapitalinan organization.

Prerequisites:ShouldhavestudiedCommerce in XIIStd

Unit	Contents	No.of Hours
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management.Finance-SourcesofFinance-RoleofFinancialManager-Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	9
II	**FinancialDecision** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings–WeightedAverage(or)CompositeCostofCapital(WACC)Leverage –Concept–OperatingandFinancialLeverage	9
III	**InvestmentDecision** CapitalBudgeting-Meaning-Process–CashFlowEstimationCapitalBudgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). DiscountedCash-flowMethods:NetPresentValue(NPV)–InternalRateof Return–ProfitabilityIndex.	9

IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	9
V	**Working Capital Decision** WorkingCapital-MeaningandImportance–Classification-WorkingCapital Cycle- Factors InfluencingWorkingCapital –DeterminingWorkingCapital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	9
	TOTAL	45

THEORY40% &PROBLEMS 60%

Course Outcomes	
CO1	Recalltheconceptsinfinancialmanagement.
CO2	Applythevariouscapitalstructuretheories.
CO3	Applycapitalbudgetingtechniquestoevaluateinvestment proposals.
CO4	Determinedividendpay-outs.
CO5	Estimatetheworkingcapitalofan organization.

Textbooks	
1	R.K.Sharma,ShashiKGupta,FinancialManagement,KalyaniPublications,NewDelhi.
2	M.Y.KhanandP.K.Jain,FinancialManagement,McGrawHillEducation,Noida.
3	I.M.Pandey,Financial Management,VikasPublications,Noida.
4	Dr.S.N.Maheshwari,ElementsofFinancialManagement,SultanChand&Sons,NewDelhi.
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,New Delhi.
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

MAPPINGWITHPROGRAMMEOUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

SECONDYEAR–SEMESTER-IIIELECTIVE -

III:E- COMMERCE

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

LearningObjectives

LO1	Toknowthegoals ofelectroniccommerce
LO2	TounderstandthevariousBusinessmodelsinemergingE-commerceareas
LO3	Tohaveaninsightonthe internetmarketingtechnologies
LO4	Tounderstandthe benefitsandimplementationof EDI
LO5	ToexaminetheethicalissuesofE-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 of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	9
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-commerce Business Models, Major Business to Consumer (B2C) BusinessModels,MajorBusinesstoBusiness(B2B)BusinessModels, Business Models in Emerging E-Commerce Areas - E-tailing: TraditionalRetailingandE-retailing,BenefitsofE-retailing,Modelsof E-retailing, Features of E-retailing.	9
III	**E-CommerceMarketing Concepts** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: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, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	9

V	**Ethics inE-Commerce** Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical PrinciplesPrivacyand InformationRights:InformationCollectedat E-Commerce Websites.	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Understandthe roleand featuresof worldwideweb
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.,NewDelhi
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 and How'sofE-Commerce,McMillanPublisherIndiaPvt.Ltd.,Chennai
2	RaviKalkota,FrontiersofE-Commerce, TM,PearsonEducationLimited,NewDelhi
3	EliasMAwad,ElectronicCommerce:FromVisiontoFulfilment.PHILearningPvt. Ltd., New Delhi
4	MathewReynolds,BeginningE-CommercewithVisualBasic,ASP,SQLServer7.0 & MTS, Wrox Publishers, 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 AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

COMPUTERISEDACCOUNTINGSYSTEM

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:SpreadsheetanditsBusiness Applications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs. 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:LedgerCreationandVoucher

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers – VoucherAdvanceFeatures–BillbyBilldetails-Illustrationtogeton-screenresultsofvariousbooks of accounts.

UnitV: Reports

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

ListofPractical:

1. Construct a 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) There isnoexternaltheory examinationfor thissubject.Onlypracticalshallbeconductedasexternal examination.

Practicalmarkshallbeawarded asbelow:

i) RecordNote	10 marks
ii) Procedurewriting	10* 2 =20 marks
iii) Debugging	5* 2 =10 marks
iv) Result	5 * 2 =10 marks
Total	**50 marks**

b) Practicalexaminationshouldbeconductedbybothinternalandexternalexaminers.

RecentTrendsinComputerisedAccounting System
Facultymemberwillimparttheknowledgeonrecenttrendsin ComputerisedAccountingSystem to the students and these components will not cover in the examination. about back up-Restoring, re-writing of books- security passwords- Bank Reconciliation.

Text Books:

1 RizwanAhamedP.2018,TallyERP 9MarghamPublications,Chennai
2 PalanivelS.2018Tallyaccountingsoftware,MarghamPublications,Chennai
3 MichaelJardon,2018ComputerAccounting, OsborneBooksLtd,NewDelhi

SupplementaryReadings:

1 DeweyD.2018Computerised Accounting,Tata McGrawHill,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-ExportLicensingproceduresandformalities-Pre-requisiteofExportandImport- Negative list of Exports

UnitIII:ImportProcedure Documentation

ImportDocumentation–ImportLicenseunderAdvanceAuthorization-Customs Inspection, Examination and Audits – General Provisions regarding Import

UnitIV: FreightForwarding andTransportation

FreightForwardingservicesinimportandexport–ModeofTransport-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

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

LearningObjectives:	
LO1:	Toenablethestudentstounderstand thebasic conceptofindirect tax
LO2:	To provide thestudents to know thestructureofGST
LO3:	ToeducatethestudentswithregistrationprocessofGST
LO4:	Toeducatethestudentsfor InputTax Credit
LO5:	TounderstandthefilingofreturnsandpaymentprocedureofGSTandRefundprocessand assessment.
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:

CO1:	ComprehendthefundamentalsofindirecttaxandneedforGST
CO2:	Understandthestructure ofGSTand theirschemesin practice
CO3:	DisseminatevariousmodesofregistrationofGST
CO4:	Familiarizethemselveswiththeadjustmentofdebitandcreditnotes
CO5:	Understandandapplythee-filling ofGSTin practice

UnitI:IntroductiontoGoodsandServicesTax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

UnitII:StructureofGST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – OrdinaryScheme – GST Structured Rates

UnitIII:GSTRegistration Process

RegistrationprocessinGST –Types–CompulsoryRegistration -Cancellation

UnitIV:Input Tax Credit

InputTaxCredit–AdjustmentofDebitNotesandCreditNotes –ProblemsinInputTaxCredit

UnitV:Returns,Payments,RefundProcessandAssessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

AmendmentsinGoodsandServices Taxmadefrom Timeto Time
FacultyMemberwillimparttheknowledgeontheAmendmentsinGoodsand ServicesTaxmadefromtimeto time, to the students and these components will not cover in the examination.

TextBooks:

BalachandranV.,2024, IndirectTaxes,SultanChandandSons,NewDelhi
SatrangiG.,GoodsandServicesTaxPreceptandPractice2024,CentaxPublications,NewDelhi

AnandadayMishra,2024,GSTLawandProcedure,TaxmannPublicationsPvtLimited,NewDelhi

Raj.C.A.,Agarwa.K,2019,TaxationandIndirectTaxes,TaxmannPublicationsPvtLimited,NewDelhi

SupplementaryReadings:

1. AnjaliAgarwal,2024,GoodsandServiceTax,NewCenturyPublications,NewDelhi
2. SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,NewDelhi
3. Mishra.SK,2024,SimplifiedApproachtoGST,EducreationPublishing,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

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

SECOND YEAR – SEMESTER –

IVCORE–VII:CORPORATEACCOUNTING-II

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

LearningObjectives	
LO1	ToknowthetypesofAmalgamation,Internalandexternal Reconstruction
LO2	ToknowFinal statementsofbanking companies
LO3	Tounderstandtheaccountingtreatmentof Insurancecompany accounts
LO4	Tounderstandtheprocedureforpreparation ofconsolidatedBalancesheet
LO5	Tohaveaninsight onmodes ofwinding upofacompany

Prerequisite:ShouldhavestudiedFinancialAccountinginIYear

Unit	Contents	No.of Hours
I	**AmalgamationandReconstruction**Amalgamation–Meaning-PurchaseConsideration-LumpsumMethod,NetAssetsMethod, Net Payment Method, Intrinsic Value Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings). **Internal&ExternalReconstruction** Internal Reconstruction – Conversion of Stock – Increase and DecreaseofCapital–ReserveLiability-AccountingTreatmentof External Reconstruction	**15**
II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	**15**
IV	**ConsolidatedFinancialStatements**	**15**

		Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	
	V	**Liquidationof Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment–LiquidatorsRemuneration- Liquidator'sFinalStatement of Accounts.	**15**
		TOTAL	**75**
	THEORY20% &PROBLEMS 80%		
	Course Outcomes		
	CO1	Understandtheaccountingtreatmentofamalgamation,Internalandexternal reconstruction	
	CO2	ConstructProfitandLossaccountandBalanceSheetofBankingCompanies in accordance in the prescribed format.	
	CO3	Synthesizeandpreparefinalaccountsofinsurancecompaniesinthe prescribed format	
	CO4	Givethe consolidatedaccounts ofholding companies	
	CO5	Preparationofliquidator'sfinalstatementofaccount	

Textbooks	
1	S.P.JainandK.LNarang.AdvancedAccountancy,KalyaniPublishers,NewDelhi.
2	Dr.K.S.RamanandDr.M.A.Arulanandam,AdvancedAccountancy,Vol.II, Himalaya Publishing House, Mumbai.
3	R.L.GuptaandM. Radhaswamy,AdvancedAccounts, SultanChand,New Delhi.
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,New Delhi
2	M.C.Shukla,AdvancedAccounting,S.Chand,NewDelhi

3	Prof.Mukesh Bramhbutt,DeviAhilyapublication,Madhya Pradesh
4	Anilkumar,Rajeshkumar,AdvancedCorporateAccounting,HimalayaPublishing house, Mumbai.
5	Prasanth Athma,CorporateAccounting, HimalayaPublishing house,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	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
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– IV

COREPAPER VIII –GST &CUSTOMS LAW

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

LearningObjectives

LO1	Togetintroducedto historyandtypesoftaxes
LO2	TogainknowledgeaboutCustoms Duty.
LO3	Tobefamiliar theGSTand types
LO4	TogetfamiliarisewithtaxableeventsunderGST
LO5	TolearntheprocessofGSTregistrationandassessment, taxpaymentandGST audit.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**HISTORYOFTAXATION**HistoryofTaxation–ElementsofTax–Objectives ofTaxation–Cannonsof Taxation–TaxSysteminIndia-Classification of Taxes.	**12**
II	**CUSTOMSACT1962** Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty–Classification of Goods–Assessment of Duty–Valuation of Goods under Customs Act – Prohibition on Importation &ExportationofGoods–DemandandRecoveryofCustomsDuty–ClearanceofGoods – Baggage.	**12**
III	**INTRODUCTIONTOGST**IntroductiontoGST-Meaning–Need–Benefit– Types – GST Council –Applicability–Exclusions.GoodexemptedfromGST–ServicesexemptedfromGST–Powers to grant Exemption from tax	**12**

IV	**INTRODUCTIONTOTAXABLE EVENTS UNDERGST** Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy -Introduction to valueandtimeofsupply -TimeofSupplyofGoods-TimeofSupplyofService– Value of Supply and its Provisions	**12**
V	**INTRODUCTIONTOREGISTRATIONUNDER** IntroductiontoregistrationunderGST–Timelimit–PersonsliableforRegistration–PersonsnotliableforRegistration–CompulsoryRegistration – Procedure – Cancellation and Revocation GST Returns –Returns under GST- Assessment and Tax Payment under GST – GST Audit.	**12**
	TOTAL	**60**

	Course Outcomes
CO1	ClassificationandmethodstaxsysteminIndia,objectiveoftaxationandcanonsoftaxation.
CO2	Outlinetheconcepts definitionsand typesofcustoms duties.
CO3	Explainthevariousassessment proceduresandvaluationofgoods,clearanceofgoods.
CO4	Understandtheprohibitionofimportationandexportationofgoodsundercustomsactand powers of various customs officers.
CO5	Compilethevariousprovisionsandimportanceforregistrationandcancellation
	Textbooks
1	VinodKSinghania,IndirectTaxes,Taxman'sPublications,New Delhi.
2	Dr.H.C.Mehrotra&Prof.V.PAgarwal,GoodsandServicesTax(GST),SahityaBhawan Publications, Agra.
3	RajatMohan,Goods& ServicesTax,BharatLaw PublicationsHouse,New Delhi.
4	CA.PushpendraSisodia,IndirectTaxLaws,BharatPublications,NewDelhi.
5	T.S.Reddy&Y.HariprasadReddy,BusinessTaxation,MarghamPublications,Chennai
	ReferenceBooks
1	V.S.Datey,AllAboutGST,TaxmannPublications,NewDelhi.
2	Dr.SanjeevKumar,SystematicApproachtoIndirectTaxeswithPracticalproblemsand solutions, Bharat Law House Pvt. Ltd., New Delhi

SECOND YEAR – SEMESTER –

IVELECTIVEIV–BUSINESSSTATISTICSII

<table>
<tr><td rowspan="2">SubjectCode</td><td rowspan="2">L</td><td rowspan="2">T</td><td rowspan="2">P</td><td rowspan="2">S</td><td rowspan="2">Credits</td><td rowspan="2">Inst. Hours</td><td colspan="3">Marks</td></tr>
<tr><td>CIA</td><td>External</td><td>Total</td></tr>
<tr><td></td><td>3</td><td></td><td></td><td></td><td>4</td><td>3</td><td>25</td><td>75</td><td>100</td></tr>
<tr><td colspan="10">LearningObjectives</td></tr>
<tr><td>LO1</td><td colspan="9">Toidentifytherelationshipbetweentwovariablesthroughvariousmethodsof correlation.</td></tr>
<tr><td>LO2</td><td colspan="9">To obtain the value of onevariable given the value of anotherthrough regression</td></tr>
<tr><td>LO3</td><td colspan="9">Tolearntheconceptsoftimeseriesandrelatedcalculations</td></tr>
<tr><td>LO4</td><td colspan="9">Toestimatethetrendofthegivendatathroughvariousmethodsoftime series and to construct index numbers</td></tr>
<tr><td>LO5</td><td colspan="9">Tointerpolateandextrapolatedata forthegivenseries</td></tr>
<tr><td colspan="10">Prerequisite:ShouldhavestudiedIinIIISemesterofB.Com(CS)</td></tr>
<tr><td>UNIT</td><td colspan="8">Contents</td><td>No.of Hours</td></tr>
<tr><td>I</td><td colspan="8">CorrelationDefinition&Significance,ScatterDiagram,Calculation ofCorrelationCoefficient–PropertiesofCorrelationCoefficient& Rank Correlation, Repeated Ranks –Correlation by Concurrent Deviation Method (Excluding Bi–Variate Frequency)</td><td>9</td></tr>
<tr><td>II</td><td colspan="8">Regression Equations and Regression Coefficient – Formation of Regression Equations –Calculation of Mean and Correlation Coefficient, Standard Deviation from the given Regression Equations (Excluding Bi–Variate Frequency)</td><td>9</td></tr>
</table>

III	Time Series – Meaning – Uses – Components of Time Series – Method of Estimating Trend by Method of Least Squares – MethodofMovingAverages–CalculationofSeasonalIndicesby Simple Average Method	9
IV	Index Numbers – Importance – Construction of Index numbers – Weighted&UnweightedIndices–Laspeyeres,Paasche,Marshall Edgeworth & Fishers Method – Testing of Index Formulae	9
V	Interpolation& Extrapolation–Definition–Binomial, Newton's Advancing Difference Method–Newton's Divided Difference Method &Lagrange Method of Interpolation	9
	Total	45
	Theory:20 Problem:80	

CO	Course Outcomes
CO1	Apply the basic techniques of correlation to establish relationship between any two variables
CO2	Use regression analysis to obtain the value of one variable given the value of another. Also, can ascertain the coefficient of correlation and the mean value of the two variables with the aid of regression equations
CO3	Identifythetrend ofthevariablebasedongivendata
CO4	Constructaprice/quantity/costofliving/industrialindexforanygiven commodity based on the data given for a period
CO5	Demonstratetheknowledgeofinterpolatingorextrapolatingavalueforthe given period

Textbooks	
1.	GuptaS.P,StatisticalMethods,SultanChandPublications,NewDelhi
2.	BagavathiandPillaiRSN,PracticalStatistics,SChandPublicationsNew Delhi
3.	VittalP.RBusinessStatistics,MarghamPublications, Chennai
4.	Dr.S.Sachdeva,BusinessMathematics&Statistics,LakshmiNarainAgarwal, Agra
5.	A.V.RayarikarandDr.P.G.Dixit,BusinessMathematics&Statistics,Nirali Prakashan Publishing, Pune

ReferenceBooks	
1	RajagopalanSPandSattanathanR,BusinessStatisticsandOperations Research, I Vijay Nicole Imprints (P)Ltd, Chennai
2	J.K.Sharma,Fundamentals ofbusinessstatistics, Vikaspublishing, Noida
3	Anderson,SweeneyandWilliams“StatisticsforBusinessandEconomics”, Cengage Learning
4	AggarwalSL&BhardwajSL,BusinessStatistics.,KalyaniPublishers,India
5	DrRamachandranR&DrSrinivasanR,BusinessStatistics,Sriram Publications, India
WebResources	
1.	https://www.statisticshowto.datasciencecentral.com›index–number
2.	5.https://www.researchgate.net›publication›313359516_Interpolation
3.	https://www.djsresearch.co.uk›glossary›item›correlation–analysis–market

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
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 -

IVELECTIVE-IV:CONSUMERISM&CONSUMERPROTECTION

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

LearningObjectives

LO1	Tounderstandthenatureofconsumersandconsumerism
LO2	Toknowhowconsumers are exploited
LO3	Tobefamiliar withconsumerrightsand duties
LO4	TolearnaboutConsumerProtectionAct
LO5	TogaininsightsintoconsumerisminIndia.

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No.of Hours
I	**Consumerism** MeaningofConsumerandCustomer-ConsumerMovements–Historical Perspectives-Concept of Consumerism –Need and Importance.	**9**
II	**ConsumerExploitation** Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality,PoororInadequateAfterSalesServices-Challengesof ConsumerExploitation.	**9**
III	**ConsumerRights and Duties** Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types ofConsumerRights–RighttoSafety,RighttoInformation(RTI),Right to Redressal, Right to Consumer Education -Duties of Consumers.	**9**
IV	**Consumerismin India** ReasonsfortheGrowthofConsumerisminIndia-RecentTrendsin Consumerism - Problems Faced by Consumers in India.	**9**
V	**ConsumerProtectionAct2019** ConsumerProtectionCouncil–Central,State,DistrictsConsumerProtection Councils-ConsumerDisputeRedressalMechanism.	**9**
	TOTAL	**45**

Course Outcomes	
CO1	Rememberand recallaspectsinconsumerism
CO2	Identifythereasonsfor consumer exploitation
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,HoughtonMifflinCompany, USA
2	Y.V.Rao,ConsumerProtectionAct,1986,AsiaLawHouse, Hyderabad
3	GB.ReddyandBaglekarAkashKumar,ConsumerProtectionAct,EasternBook Company, Bengaluru
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
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

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	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

SECOND YEAR – SEMESTER -

IVELECTIVE-IV:PRINCIPLESOFMARKETING

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

LearningObjectives	
LO1	Toknowtheconcept andfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarketsegmentation
LO3	Toexaminethestagesof newproduct development
LO4	Togain knowledgeonthevarious advertisingmedias
LO5	Toanalysestheglobalmarket environment

Prerequisite:Basicknowledgeof Management

Unit	Contents	No.of Hours
I	**IntroductiontoMarketing** Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	9
II	**MarketSegmentation** Meaning and definition – Benefits – Criteria for segmentation–Types of segmentation – Geographic – Demographic–Psychographic – Behavioral–Targeting,Positioning&Repositioning-Introductionto Consumer Behavior–Consumer Buying Decision Process and Post Purchase Behavior — Motives. Freud's Theory of Motivation.	9
III	**Product&Price** Marketing Mix—an overview of 4P's of Marketing Mix–Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies-Objectives–Factors Influencing Pricing–Kinds of Pricing.	9

IV	**Promotionsand Distributions** Elementsofpromotion–Advertising–0bjectives-KindsofAdvertising Media-TraditionalvsDigitalMedia-SalesPromotion–typesofsales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**9**
V	**CompetitiveAnalysisand Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.	**9**
	TOTAL	**45**

	Course Outcomes
CO1	Developand understanding on theroleandimportanceofmarketing
CO2	Applythe4p'sofmarketing intheirventure
CO3	Identifythefactorsdeterminingpricing
CO4	UsethedifferentChannelsofdistributionofindustrial goods
CO5	Understandthe conceptofE-marketingandE-Tailing
	Textbooks
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation. New Delhi
2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, New Delhi.
3	Dr.Amit Kumar,PrinciplesofMarketing,ShashibhawanPublishing House, Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.NewDelhi
5	NeeruKapoorPrinciplesofMarketing,PHIL earning,NewDelhi
	ReferenceBooks
1	ProfKavitaSharma,DrSwatiAgarwal,Principlesof Marketing Book, Taxmann, New Delhi
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, Bloomsbury Publishing, India
NOTE:LatestEditionofTextbooks MaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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– Strong, 2-Medium,1-Low

FUNDAMENTALSOFFINTECH

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

Learning Objectives:	
LO1:	Toeducatethestudentstointroduce Fintech
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:	Analyzethe functioningof Cryptocurrency
CO4:	ExplaintheimpactofBlockChainTechnology
CO5:	EvaluatetheeffectsofFintechonvarioussectors

UnitI:Introductionto FinTech

Introduction – Meaning of FinTech - Definitions - The History and Evolution of the Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech in India - FinTech Market Trends in India - Types of FinTech or Transformation ofFinancial Services - Benefits of FinTech - Drawbacks of FinTech - Key Growth Drivers- Challenges.

UnitII:FinancialTechnologyandDigitalPayments

Introduction-ArtificialIntelligence(AI)inFinTech-MachineLearninginFinTech-Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) –- Financial Data Analytics-DataScienceandBigDatainFinTech-DigitalPayments-CashlessSociety-DFS Eco System -Developing Countries and DFS: The Story ofMobile Money -RTGS networks.

UnitIII:Cryptocurrencies

Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – typeswallet-LegalandRegulatoryImplications-legalpositionofcryptocurrencies in India - Impact on cryptocurrencies.

UnitIV: BlockchainTechnology

BlockchainTechnologyinFinTech–AnunderstandingofBlockchaintechnology, itspotential,andapplications-BCTinBanking–BenefitsofBCTinbanking-BCT in Indian Banking Sector - BCT in supply chain management.

UnitV:EffectsofFin-TechonVariousSectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on PaymentInnovations–Health-Real-Estate-InsuranceSector-CapitalMarket-Key Fin-tech trends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

RecentTrendsinFintech
Facultymemberwillimparttheknowledgeonrecenttrendsin Fintechtothe studentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1 DheenadhayalanVandVijayC,2022Fintech,VijayNicoleImprints Pvt.Ltd, Chennai

2 SanjayPhadke.,2020Fintech Future:TheDigital DnaofFinancePaperback

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,Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin2020BitcoinforNon-Mathematicians:ExploringthefoundationsofCrypto,UniversalPublishers,USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing,TomTaulli/Apress,Latest1STEdition2020 WebsiteReference: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. The Future Is Faster Than You Think: How Converging TechnologiesAreDisruptingBusiness,Industries,and Our Lives. New York: Simon &Schuste

FILLINGOFGST RETURNS

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

LearningObjectives:	
LO1:	Tounderstandtheconceptandimportanceof GoodsandServices Tax
LO2:	Toenablethestudentstopreparedata forGSTR Forms
LO3:	TogainknowledgeonFilingGST Returns
LO4:	Tounderstand the stepsinvolved in GST Filing
LO5:	Toacquireknowledgeonpenalty forlatefillingofGST Returns
Course Outcomes:	
	Afterthesuccessfulcompletionofthecourse,the studentswillbeableto:
CO1:	PreparetheStudents for filingof GST returns through Online
CO2:	Helpsin filingup ofGSTRforms (GSTR1– GSTR11)
CO3:	Explainthesteps involvedin GSTR filing
CO4:	Acquireknowledgeon penalty forlatefiling GST Returns
CO5:	Understandthe conceptofinterestonoutstandingtax

Contents

1. Formsandduedates
2. GSTRRegistration Forms
3. ITC Forms
4. Stepsinvolved in filingGST return
5. GSTR1: ReturnforOutwardSupplies
6. DifferencebetweenGSTR2A and GSTR 2B
7. GSTR3B:SummaryofInwardand Outward Supplies
8. GSTR4: ReturnForCompositionDealers
9. GSTR5:ReturnForNon-Resident TaxablePersons
10. GSTR6:ReturnFor InputService Distributors
11. GSTR7:ReturnForTaxpayersDeducting TDS
12. GSTR8:ReturnForE-CommerceOperatorsCollectingTCS
13. GSTR10: ReturnForRegisteredPersonWhoseGSTRegistrationgets

Cancelled

14. GSTR11:ReturnForUIN(Unique IdentificationNumber)Holders
15. Penaltyforlate Filing ofGSTReturn
16. InterestonOutstandingTax
17. GSTR9C-ReconciliationStatement
18. GSTR9B–FiledbyElectronicCommerceOperators

RecentAmendmentsinFilingofGSTReturns
Facultymemberwillimparttheknowledgeonrecent AmendmentsinFilingofGSTReturns to the students and these components will not cover in the examination.

TextBooks:

1.Balachandran V.,2024, IndirectTaxes,SultanChandandSons,New Delhi

2.SatrangiG.,GoodsandServicesTaxPreceptandPractice2024,Centax Publications, New Delhi

3.AnandadayMishra,2024,GSTLawandProcedure,TaxmannPublicationsPvt Limited,NewDelhi

4.Raj.C.A.,Agarwa.K,2019,TaxationandIndirectTaxes,TaxmannPublications PvtLimited,New Delhi

SupplementaryReadings:

1. AnjaliAgarwal,2024, GoodsandServiceTax,NewCenturyPublications,NewDelhi
2. SanjeetSharmaandShailejaAnand,2024,VKGlobalPublications(P)Ltd.,NewDelhi
3. Mishra.SK,2024,SimplifiedApproachtoGST,Edu creationPublishing,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

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

WORKINGCAPTIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				2	2	25	75	100

LearningObjectives	
LO 1	Toexplainworkingcapitalandinterpretthecashconversioncycle
LO 2	Toknowwhetherthecompanymaintainalargesizeofinventoryforefficientand smooth production and sales operations.
LO 3	Topreparea cashbudget and commentonit
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-WorkingCapital.LifeCycle -RoleofFinanceManagerin Working Capital.	**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-FactorsInfluencingCashBalance–MotivesofHoldingCash -DeterminingOptimumCashBalance–CashBudgeting-Controllingand Monitoring Collection and Disbursements. - Cash Management Models – Baumol Model and Miller-Orr Model.	**6**
IV	**ReceivablesManagement** OverviewofReceivablesManagement–Significance–ElementsofCredit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	**6**
V	**InventoryManagement** ComponentsofInventory -Benefits ofHolding Inventory -Importanceof Inventory Management -Techniques for Managing Inventory - Economic OrderQuantity(EOQ)-Stocklevels-AnalysisofInvestmentinInventory -Selective InventoryControl -ABC,VEDandFSN Analysis.	**6**
	TOTAL	**30**

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS PART III – MAJOR CORE -9

COST ACCOUNTING

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	4	25	75	100

Objectives:

1. Tokeepthestudent conversantwiththe ever
2. EnlargingfrontiersofCostAccountingKnowledge.

UnitI

Costaccounting–Definition–MeaningandScope–ConceptandClassification–Costing an aid to Management – Types and Methods of Cost – Elements of Cost – Preparation of Cost Sheet and Tender

UnitII

MaterialControl:LevelsofmaterialControl–NeedforMaterialControl–EconomicOrder Quantity – ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UnitIII

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondarydistributionofoverhead–absorptionofoverhead–overheadabsorptionrate–underor over absorption of overhead.

UnitIV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

UnitV

OperatingCosting–Transportcosting– Contract costing–Reconciliation ofCost and Financial accounts.

PROBLEM:80THEORY:20

Text books:

1. S.P.JainandK.L.Narang,“CostAccounting”,Kalyanipublications.NewDelhi.Edn.2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S Chand and company ltd., New Delhi. Edn. 2004.
3. T.S.ReddyandDr.Y.HariprasadReddy,“CostAccounting”,Margampublications,Chennai– 600 017, 7th Revised Edition 2009.

Outcomes:

1. Toexplaintheelementsof cost.
2. Toadaptappropriatemethodformaterialcontrol.
3. Tounderstandthedifferenttypesof overheads.
4. Toapplytheprocesscosting.
5. Todebateaboutthevariancesofvariouscosting.

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS PART III – MAJOR CORE -10

INCOMETAXLAW&PRACTICE

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	4	25	75	100

Objectives:

1. Tounderstandthe basicconcepts ofincometax
2. Toenable thestudentstoknowtheprovisions of theincometax law.

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary.

Unit III

Houseproperty–basisofcharge–determinationofGAVandNAV–incomefromlet – out property – deductions – computation of House property income

Unit IV

Profitsandgainsofbusinessandprofession–basisofcharge–methodsofaccounting – deductions–allowableexpensesanddisallowableexpenses–computationoftaxableincome -IncomefromCapitalGains–Incomefromother sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

PROBLEM:80 THEORY:20

TextBooks:

1. Dr. Vinod K. Singhania, Taxmen's Direct Taxed Law & Practice, Taxman Publications,New Delhi.
2. Dr.A.Murthy,IncomeTaxLawandPractice - VijayNicholePublications,Chennai.
3. Dr.T.S.Reddy&Dr.Hariprasad,Incometaxlawandpractice,Margampublications, Chennai.

Outcomes:

1. Toknowtheresidential statusand tax exemptions.
2. Tocomputethetaxablesalary.
3. Tocalculatehouseproperty income.
4. Toidentify theincomefrom other sources
5. Tounderstandthe provisionsforfiling thereturn of income

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – MAJOR CORE -11

CORPORATEGOVERNANCEANDBUSINESSETHICS.

LEARNINGOBJECTIVES

1. To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public.
2. To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders' approach and welfare of stakeholders
3. Tooutlinetheduediligence,functions,advantages,guidelinesforissueof initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. To demonstrate various committees and their functions which are prevailing in the corporate sector / companies' act 2013.
5. To explain thevarious corporate social responsibility (CSR) practices and socialauditandexplainsaboutbusinessethicsanditsfactorsforethicaland unethical business decisions

Course Outcomes:

CO'S	**CORPORATEGOVERNANCEANDBUSINESS ETHICS**	COGNITIVE LEVELS
CO1	Understandthevariouscorporatesectorsandtheirfunctions, elementsofgoodcorporategovernance,governancemanual.	K1,K2
CO2	DemonstrateshareholdersVSstakeholders'approachandwelfare of stakeholders.	K1,K2
CO3	Outlinetheduediligence,functions,advantages,guidelinesfor issue of initial public offerings (IPO), sweat equity shares and employeestock option scheme (ESOS).	K2,K3
CO4	Demonstratevariouscommitteesandtheirfunctionswhichare prevailing in the corporate sector/ companies' act 2013.	K4,K5
CO5	Understand the various corporate social responsibility (CSR) practices,socialauditbusinessethicsanditsfactorsforethicaland unethicalbusiness decisions	K2,K4,K5

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

TeachingPedagogy:

Classroomlectures,PPTpresentations,seminars,exploringtheCorproate Governance boards and report of companies through websites

Note:Thesemethodologiesareindicativeandteacherscaninnovatenewmethodologiesto achieve the desired learning outcomes.

UNITI-CorporateGovernance– Introduction

CorporategovernanceHistory - meaning–need for Corporate Governance – Definitions - Importance – principles – Features of Corporate Governance - Indian Committees on Corporate Governance

UNITII-CorporateGovernance-LegalFramework

India'sCorporateGovernanceFramework-ListingAgreement-Clause49A-SEBIGuidelines -Corporate Governance Reportand contents-Corporate Governance and Shareholdersrights

UNITIII–LevelsofCorporateGovernanceandBoardCommittees

Levels of Corporate Governance - Various Board committees - composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee-Remuneration Committee-Nomination Committee-Corporate Governance Committees-Corporate Governance Compliance Committee

UNITIV-CorporateSocialResponsibility

Corporate Social Responsibility–Meaning &definition–principles, Indian models – Corporate Citizenship-Provision of CSR in Companies Act 2013-Section 135 of Companies Act 2013-Scope for CSR activities under Schedule VII- Case Studies (Practical Orientation)

UNITV-BusinessEthics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision - Unethical practices in Business – Business ethics in India-Ethicstraining programme.

RECOMMENDEDTEXTBOOKS

1. Dr.NeeruVasishthandDr.NamitaRajput-CorporateGovernance values andethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication,Chennai.
3. Dr.S.S.Khanka–BusinessEthicsandCorporateGovernance, S.Chand Publication.
4. Sundar.K,BusinessEthicsandValue,VijayNicholePrints,Chennai.
5. Taxmann-CorporateGovernance,IndianInstituteofCorporateAffairs,A.C.Fernando, K.P.Muralidharan&E.K.SatheeshCorporateGovernance,Principles,Policiesand Practices, Pears on Education.

REFERENCEJOURNALS

- JournalofCorporateGovernanceResearch–MacrothinkInstitute
- IndianJournalofCorporateGovernance,Bi-annual

journal– Sage JournalsWEBRESOURCES

- https://elearningindustry.com
- https://essentialskillz.com

MAPPINGWITHPROGRAMMEOUTCOMEAND SPECIFIC PROGRAMME OUTCOME

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

(Correlationlevel:3–Strong2-Medium1-Low)

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – MAJOR CORE -12 (ANY ONE)

INSTITUTIONALTRAINING

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

LearningObjectives

LO1	To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.
LO2	Todemonstrateprofessionalskillsthatpertainsdirectlytotheinstitutionalexperience.
LO3	Toanalysesandunderstandaboutthevariousdepartmentactivitiesandtheir responsibilities.
LO4	Toframetheorganizationstructure,layoutandtodescribe theorganization's financial statement analysis
LO5	Topreparethereportbasedon thetrainingexperience.

Guidanceforpreparingtheprojectreport

Supervised Institutional Training shall be an integral part of B. Com (Corporate Secretaryship) Degree Course. Itis a sort of job testing programme designed to bridgethegapbetweentheory&practiceandcreateanaturalinterestinthe

practicalaspectsof theCompany Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should begiven under thejointsupervision and guidance of the Training Officerof the Organisation /Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each studentin that regard shouldbe fully documented.
Thedurationof thetrainingshouldbefora periodof4 weeks.

Thetrainingshallbroadly relateto

(a) OfficeAdministration

(b) SecretarialPractice.

The training relating to Office Administration may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service,communication,equipment,postal and mailingservicesand equipment.
4. Acquaintancewithofficemachinesandequipmentandaccountingmachines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary,administration and personnel departments.

Thetraining pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

Thefollowingtypesoforganizationsmaybeselectedforthetraining:

1. PrivateandPublicLimitedCompanies(BothIndustrialandCommercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. OfficeEquipmentMarketingOrganizations.
4. OfficeofaPracticingCharteredAccountant,CostAccountantorCompany Secretary.

TheReport shall include information about theprofileofthe company, products, projects, milestones, organisation structure, details of departments, andanalysisoffinancial performance. The report shall be around 50 typed pages, excludingtables,figures, bibliographies and appendices.

The Report shall include information about the profile of the company, products, projects,milestones,organisationstructure,detailsofdepartments,andanalysis offinancial performance. The report shall be around 50 typed pages, excluding tables,figures, bibliographies and appendices. The department of the respective collegeshallevaluatethereportfor100,ProjectReport(Max.75)andVivaVoce Exam (Max 25) marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be awarded for jointly by both the examiners. The marks shall be sent to the University as per the procedure.

A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

Course Outcomes	
CO1	Acquireinstitutionalexperiencethenatureofschoolasworkplaceandtheir associated values, routines andcultures.
CO2	Demonstrate professional skills that pertain directly to theinstitutional experience.
CO3	Analysesthevariousdepartmentactivitiesandtheirresponsibilities
CO4	Understandtheorganizationstructure,layoutandtodescribetheorganization's financial statement analysis.
CO5	Preparethereportbasedonthetrainingexperience.

MAPPINGWITHPROGRAMMEOUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3– Strong, 2-Medium,1-Low

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – MAJOR CORE -12 (ANY ONE)

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. Tostudythemethodsofdatacollectionanditsinterpretationtodevelopanalyticalskills in generalization of things and concepts

Guidelinesforgroupproject

1. Thetopicshouldbesubject related.
2. Eachgroup should consistsof amaximumnumberof 5students
3. Theprojectreport shouldhaveminimum50 pages.
4. Eachgroupmusthavea guide/projectsupervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), researchinstruments(questionnaire),appendixandannexure(ifneeded),bibliography.
7. Evaluationwillbebasedontheprojectreport,presentationandvivavoce.

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE)

HUMAN RESOURCE MANAGEMENT

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

Objectives

1. Tostudy aboutthe importanceof humanresource.
2. Tostudythetechniquesofperformanceappraisalof employees.
3. Toknowthe methodstoredress thegrievancesofemployees.

UnitIIntroductiontoHumanResource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

UnitIIAcquisitionofHuman Resource

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment and Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

UnitIII Trainingand Development

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

UnitIVPerformance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions-ProblemsinPerformanceAppraisal –EssentialsofEffectiveAppraisalSystem – JobEvaluation–Concepts,ProcessandObjectives –Advantagesand Limitations –Methods. **Unit V Compensation and Maintenance**

Compensation - Concept and policies- wage and Salary administration - Methods of wagepaymentsandincentiveplans-Fringebenefits–Performancelinkedcompensation-

Employeehealth,welfareandsafetysocialsecurity-Employer-Employeerelations-grievance handling and redressal – Grievance handling and redressal.

TextBooks:

1. K. Aswathappa: Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. GeorgeWBohlanderandScottASnell:PrinciplesofHumanresourceManagement: Cengage Learning, New Delhi.
3. P.G.Aqinas:HumanResourceManagementPrinciplesandPractice:VikasPublishingHouse Pvt. Ltd., New Delhi

Outcomes:

1. Toknowabout thebasicconcepts ofplanning human resource.
2. Tounderstandthebasicselectionprocessinhumanresourcemanagement.
3. Toknowtheimportance oftraining anddevelopmentinhumanresourcemanagement.
4. Toknowandapplythe methodsofperformanceappraisal.
5. Togainknowledgeoncompensation methods.

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – DISCIPLINE SPECIFIC ELECTIVE ½ (SELECT ANY ONE)

RESEARCH METHODOLOGY

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

Objectives

1. Tounderstandthebasicconceptsofresearchanditsmethodologies.

2. Toorganizeandconductresearchinamoreappropriatemanner.

UnitI:

IntroductiontoResearch–TypesofResearch–SignificanceofResearch–Research methods vs. Methodology – Research – Research process – Criteria of Good Research

UnitII:

Research Design– Meaning of Research design – need for research design – features of a good design – different research designs.

UnitIII:

Design of sample surveys– sample design – sample survey Vs census survey – Types of samplingdesigns–Nonprobabilitysampling–probabilitysampling–Complexrandomsampling design.

UnitIV:

Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

UnitV:

Interpretationandreportwriting–Meaningofinterpretation–techniquesofinterpretation – precautions in interpretation – significance of report writing – different stepsin writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text/Reference Books

1. C.R.Kothari,GauRavGarg,“ResearchMethodologymethodsandtechniques”,New International Publishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.
3. P.Saravanavel,“ResearchMethodology”,KidapPublications.

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS PART III – DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)

ENTREPRENUERSHIP DEVELOPMENT

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					4	3	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 of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**
II	**DesignThinking** Idea Generation – Identification of Business Opportunities – Design ThinkingProcess–Creativity–Invention–Innovation–Differences–Value Addition–ConceptandTypes–ToolsandTechniquesofGeneratinganIdea – Turning Idea into Business Opportunity.	**15**
III	**Settingup ofanEnterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship–Partnership–LimitedLiabilityPartnershipFirm–JointStock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	**15**
IV	**Business Model Canvasand Formulation ofProject Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement–LegalComplianceofsettingUpofanEnterprise–Registration – Source of Funds – Modern Sources of Funds.	**15**
V	**MSME'sandSupportInstitutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – 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**

CourseOutcomes

CO1	Identifythevarioustraitsofan entrepreneur
CO2	Turnideasintobusiness opportunities
CO3	Dofeasibilitystudybeforestartingaproject
CO4	Identifythesources offundsforfundingaproject
CO5	DevelopanunderstandingabouttheGovernmentschemesavailableforwomen entrepreneurs

Textbooks

1	JayashreeSuresh,(Reprint2017)EntrepreneurialDevelopment,Margham Publications.Chennai.
2	Dr.C.B.Gupta&Dr.S.S.Khanka(Reprint2014).EntrepreneurshipAndSmallBusinessManagement, Sultan Chand & Sons, New Delhi.

3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprintsPvt.Ltd, Chennai.
5	VasantDesai,(Reprint2017).DynamicsofEntrepreneurialDevelopment&ManagementTwenty Fourth Edition. Himalaya Publishing House. 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	
WebResources	
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

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS

PART III – DISCIPLINE SPECIFIC ELECTIVE ¾ (SELECT ANY ONE)

RETAIL MANAGEMENT

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

Objectives

1. Toexplorethefunctionalitiesintheretail management
2. Tounderstandtheretailmanagementconcepts

UnitI:

Introduction to retailing- nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing business - retailing life cycle

UnitII:

Typesofretailinginstitutions-retailinginstitutionsbyownership-retailinginstitutionsby store based and non-store based - vertical marketing system - traditional retailing.

UnitIII:

Strategic planning in retailing- understanding retailing environment - identifying and understanding customers, information gathering.

UnitIV:

Locationandorganizationaldecisions-Tradingareaanalysissiteselection-organizational pattern in retailing - operational management - financial decisions - use of technology

UnitV:

MerchandiseManagement-Buyingandhandling-productassortmentdecision-Inventory Management - Merchandise pricing - Merchandise Labelling and packing - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

Text/Reference Books

1. Dr.HarjitSingh“RetailManagement”,SultanChandPublications.
2. ChetanBajaj“RetailManagement”,OxfordUniversityPress.
3. GibsonG.Vedamani,RetailManagement:FunctionalPrinciples&Practices,JaicoBooks.
4. SwapnaPradhan,RetailingManagement,TataMcGraw-HillPublishingCompany Limited, New Delhi.
5. MichaelLevyandBartonAWeot,RetailManagement,McGraw-Hill Irwin.
6. Cox,RogerandPaulBrittain,RetailManagement,PrenticeHall,Harlow.

7. MichaelLevy,BartonAWeitz,AjayPandit,RetailingManagement,McGraw-HillCompany.
8. Berman Barry, Evans Joel R., Retail Management: A Strategic Approach, Pentice Hall of India.

Outcomes:

1. Tounderstandbasic concept,importanceandchallengesfacingretailers.
2. Toidentify thetypes ofretailing institutions.
3. TounderstandStrategic planningprocessinretailing.
4. Toidentifytheorganizational Locationandfinancial decisions.
5. Toknowtheroleandfunctions ofBuyingand handlingofMerchandise Management

IIIB.COM(CORPORATESECRETARYSHIP)VSEMESTER–UNDERCBCS NAAN MUDHALVAN SCHEME
AGRICULTURALECONOMYOFINDIA

Themain objectivesofthiscourseare to:

1. Toknowtheagriculturaleconomyof India
2. Tounderstandtheconditionofagriculturallabours
3. Toacquireknowledgeonlandreforms
4. ToawareaboutAgriculturalMarketing
5. Toidentifytheavailabilityofagriculturalfinance

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthecourse,student will beableto:		
1	UnderstandtheAgriculturalEconomyoftheIndiaandmeasurethe development of agriculture in India	K2
2	Identifythe problems and prospects of Indianagricultureand importance of greenrevolution.	K2
3	Studytheagriculturalmarketing,pricingandtheireffectmarketingsystem	K2
4	Outlinethe landtenureandlandceilingsystem inIndia	K1
5	Understandtheroleofagriculturalbanksforruraleconomicdevelopment	K2
K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create		

Unit:I

FeaturesoftheIndianRuralEconomy –PlaceofAgriculture–CausesforLowProductivity–Ruralpoverty. Agriculture: Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.

Unit:II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning–Wages and Income of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.

Unit:III

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural MarketingSystem–Measurestoimprovemarketingsystem–AgriculturalPrices–Importance ofPriceStability–CausesandconsequencesofPricefluctuations–AgriculturalPrice commission–minimumPricesforAgriculturalgoods–Procurementpolicy.

Unit:IV

Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Landceiling–LandReformsand land Tenure: MeaningofLandTenure–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.

IIIB.COM(CORPORATESECRETARYSHIP) VISEMESTER–UNDERCBCS PART III – MAJOR CORE -13

SPECIALACCOUNTS

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

Objective

• Toimpartknowledgeoncorporateaccounting methods

• Toenablethestudentstounderstandtheproceduresof accounting.

• Toenablethemtodevelopskillsinthepreparationofaccountingstatementsandtheir analysis.

• Thestudentswillgaintheknowledgeaboutaccountingstandardsandcompanies' accounts.

UnitIHoldingCompanies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

UnitIIAccountsofBankingCompanies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans –Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-StatutoryReserve-CRRandSLR-AccountsandAudit–PreparationofProfitandLoss Account-Balance Sheetas per the III schedule u/s29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

UnitIIIAccountsofInsuranceCompanies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-BalanceSheet-DeterminationofProfit-AccountsofGeneralInsurance-ReserveforUnexpired Risk -Preparation of Final Accounts

UnitIVDoubleAccounting System

Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts–GeneralBalanceSheet –RevenueAccount –NetRevenueAccount -Accountsof Electricity Companies and Railways - Replacement and Renewals.

UnitVAccounting Standards

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting Simple Problems only.

Problem:80Theory:20

Text Book:

1. Reddy,T.S.andMurthy,A.2015.CorporateAccounting,RevisedEdn.Margham Publications, Chennai.
2. Pillai.R.S.N,BagavathiandUma.S,Fundamentalsof AdvancedAccounting,ThirdRevised Edition 2014,S.Chand & Company Private Limited, New Delhi.

Outcomes:

1. ToidentifytheprocessesofHoldingcompanies.
2. TorecognizetheBankingcompany accounts.
3. TounderstandthebasicprinciplesofCompany Insurance.
4. Toknowthefinalaccountsofpublicsector undertakings.
5. Toequipwithdifferentaccountingstandardsknowledge.

IIIB.COM(CORPORATESECRETARYSHIP) VISEMESTER–UNDERCBCS PART III – MAJOR CORE -14

MANAGEMENTACCOUNTING

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

Objective:

Toenablethestudentstoknowtheimportanceofmanagementaccountinganditsconcepts.

UnitI

Managementaccounting–Definition–Objectives–Nature–Scope–Meritsand limitations – Differences between management accounting and financial accounting – Financial statementanalysis–Comparativestatement –Commonsizestatement–Trendpercentage–Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

UnitII

Fund flow statement – Meaning – Preparation – Schedule of changesin working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

UnitIII

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

UnitIV

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance-Computationofvariances(MaterialandLabourvarianceonly)-Marginalcosting– CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

UnitV

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period –– Accountingrateofreturn-Discountedcashflow–Netpresentvalue–Profitabilityindex–Internal rate of return.

Problem:60 Theory:40

Text Books

1. Management accounting by S.N. Maheswari – Sultan Chand & sons publications, NewDelhi
2. ManagementaccountingbySharmaandGuptha,KalyaniPublishers,Chennai.
3. ManagementaccountingbyR.RamachandranandR.Srinivasan–Srirampublication, Trichy.

Outcome

1. Tounderstandthebasicconceptsofmanagementaccountingandtypesofratioscan be applied for evaluating the performance and financial position of a firm.
2. Toevaluatethe performanceof afirmusing fundflow cashflow statement.
3. Topreparevariousbudgetsandunderstandthe featuresandimportanceofbudgets
4. Toidentifythesignificanceofstandardcosting,usemarginalcostingtechniquesfor optimizing cost and profit.
5. ToUnderstandtheCapitalBudgetingImportanceandvariousAppraisalmethodsfor evaluating and performance of firm.

IIIB.COM(CORPORATESECRETARYSHIP)VISEMESTER–UNDERCBCS PART III – MAJOR CORE -15

INDUSTRIALLAW

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					6	4	25	75	100

Objectives

1. Toacquaintknowledgeonindustrialrelationsframeworkinour country

2. Tostudyvariousrightsandbenefitsavailabletotheworkmenunderthelegislations.

UnitI:

The Factories Act, 1948- definitions - approval, licensing and registration of factories- dutiesofoccupier-inspectingstaff- certifyingsurgeons-provisionsforhealth–safety–welfare -workinghoursandholidays-employmentofyoungpersonsandwomen–annualleavewith wages- penalties and procedure.

UnitII:

Workmen's compensation Act 1923- Scope and coverage - definitions – rules - personal injury by accident - occupational diseasesarising out of and in the course of employment -theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

UnitIII:

Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

UnitIV:

TheTradeUnionsAct,1926–ConsumerAct1986

UnitV:

TheEmployees'StateInsuranceAct1948–ThepaymentofGratuityAct1972.

Text Books

1. N.D.Kapoor,ElementsofMercantileLaw,SultanChand&Sons.

2. S.M. Sundaram, Business Law / Commercial and Industrial Law, Sree Meenakshi Publication, Karaikudi.

Outcomes:

1. ToknowtheprovisionsofFactoriesAct
2. Toknowaboutthewelfare,safetyandhealthof workers.
3. Tounderstandthedisputesofstrike,lockout,retrenchment,layoffand compensation
4. TounderstandtheTradeUnionAct
5. ToknowtherightsanddutiesofEmployeeStateInsurance

IIIB.COM(CORPORATESECRETARYSHIP) VISEMESTER–UNDERCBCS

DISCIPLINESPECIFICELECTIVE½(SELECTANYONE)

AUDITINGANDCORPORATEGOVERNANCE

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

Objective:

Toprovideknowledgeofauditingprinciples,proceduresandtechniquesinaccordancewithcurrent legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Unit1:Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; ClassificationofAudit,AuditPlanning,InternalControl–InternalCheckandInternalAudit;Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit2:AuditofCompanies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit3:SpecialAreasofAudit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; RecentTrendsinAuditing:BasicconsiderationsofauditinEDPEnvironment;AuditingStandards; Relevant Case Studies/Problems;

Unit4:Corporate Governance

ConceptualframeworkofCorporateGovernance:Theories&Models,BroadCommittees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit5:CorporateSocialResponsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility;RelationshipofCSRwithCorporateSustainability;CSRandBusinessEthics,CSR andCorporateGovernance;CSRprovisionsundertheCompaniesAct2013;CSRCommittee;CSR Models, Codes, and Standards on CSR

Text Books:

1. RavinderKumarandVirenderSharma,AuditingPrinciplesandPractice,PHILearning

2. ArunaJha,Auditing.Taxmann Publication.

3. A.K.Singh,andGuptaLovleen.AuditingTheoryandPractice.GalgotiaPublishing Company.

4. AnilKumar,CorporateGovernance:TheoryandPractice,IndianBookHouse,NewDelhi.

Outcome

1. TounderstandBasicPrinciplesofAuditing,InternalControl,Vouchingand verification
2. TounderstandthePositionsandstatusofStatutoryAuditorsundertheCompaniesAct 2013.
3. ToKnowaboutspecialAreasof AuditandRecentTrendsin Auditing.
4. TounderstandtheConceptualframeworkofCorporateGovernancemodels,codes and Standards.
5. ToKnowtheConcept of CSRand businessEthicsunder theCompaniesAct2013

IIIB.COM(CORPORATESECRETARYSHIP) VISEMESTER–UNDERCBCS

DISCIPLINESPECIFICELECTIVE½(SELECTANYONE) LOGISTICS AND SUPPLY CHAIN MANAGEMENT

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–ValueChain–ComponentsofSupplyChain–TheNeedforSupply Chain–UnderstandingtheSupplyChain–Management–Participantsin Supply Chain – Global Applications.	**15**
IV	**SupplyChainDrivers** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between EnablersandLevelsofSupplyChainImprovement–SystemsandValuesof Supply Chain.	**15**
V	**AligningtheSupplyChainwithBusinessStrategy** SCORModel–Outsourcing3PLs–FourthPartyLogistics–BullWhipEffect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	**15**
	TOTAL	**75**
	Course Outcomes	
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 Maybe Used	
WebResources	
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

MAPPINGWITHPROGRAMMEOUTCOMESANDPROGRAMMESPECIFICOUTCOMES

	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

IIIB.COM(CORPORATESECRETARYSHIP) VISEMESTER–UNDERCBCS
DISCIPLINESPECIFICELECTIVE ¾(SELECTANYONE)
BUSINESSTAXATION

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

UnitI:Introduction

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to governmentrevenues-TaxationundertheConstitution-AdvantagesandDisadvantagesofIndirect Taxes.

UnitIIGoodandServiceTax

Meaning-NeedforGST-AdvantagesofGST-StructureofGSTinIndia–Dualconcepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UnitIIILevyand Collection

LevyandCollectionunderSGST/CGSTActs-Conceptofsupply–CompositeandMixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - InputTaxcredit-Eligibilityandconditionsfortakinginputcredit-ReversechargeundertheGST-Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

UnitIVIntegratedGST

Levy and Collection under The Integrated Goodsand ServicesTax Act 2017-Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, outputtax.LevyandCollectionofTax-DeterminationofnatureofSupply-Inter-Statesupplyand Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

UnitVCustomsLawsin India

IntroductiontoCustomsLawsinIndia –TheCustomsAct1962-TheCustomsTariffAct 1975-Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty-Exemptionsfromduty–Customsproceduresforimportandexport-MeaningofClassificationof goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

BooksforReference:

1. IndirectTaxes-V.S.Datey.TaxmannPublication(p)Ltd.NewDelhi

2. IndirectTaxes:GSTandCustomsLaws-R.ParameswaranandP.Viswanathan-Kavin Publications-Coimbatore
3. GlimpseofGoodsandservicetax-SathpalPuliana
4. HandbookofGST-Lawandpractice-Gaurav Gupta
5. GSTLawandPractice-SSGupta
6. IndirectTaxation-V.Balachandran.SultanChand&Co.NewDelhi

Outcomes

1. Tounderstandbasic conceptandimportanceofandindirect taxes.
2. Tounderstandthevarious conceptandtypesof GoodsandServiceTax.
3. ToUnderstandandmakeuseofknowledgeofGSTintakingmanagerialdecisionin various tax related matters.
4. TogetfamiliarwiththeIntegratedGoods andServicesTaxAct2017.
5. ToknowtheCustomsproceduresforimportandexport.

IIIB.COM(CORPORATESECRETARYSHIP)VISEMESTER–UNDERCBCS
DISCIPLINESPECIFICELECTIVE ¾(SELECTANYONE)
HUMANVALUES&BUSINESSETHICS

Subject code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
					5	3	25	75	100

Objectives

1. Tounderstandvaluesinbusiness
2. Toinculcatetheethicalpracticesinbusinessamongthe students

UnitI:

IntroductiontoValues-Valuesinthesociety,politics,inter-personalrelations,economics and business- Morals - Value and Vision statements in organizations - Focusing on Innovation, Reliability, Customer satisfaction, Quality assurance, Profitability, Utility, Productivity etc. and the continuous improvement in their standards.

UnitII:

Ethics as the art of choosing between right and wrong– Interpreting the consequences and choosingtheright-Ideasoffreedomofchoice,equality,justice,fairnessindealingwithcustomers, society, environment - Application of Values and ethics in business - Examples from Business.

UnitIII:

Governmentinteractions:UseandMisuseofgovernmentincentives,subsidiesandlicenses -Taxevasions.EthicsinHumanResourcesemploymentinBusiness:inhiring,compensating,work assignments - discrimination; Marketing: ethics in Pricing policies and strategies, misleading advertisements; Policies relating to exchange and return of goods sold.

UnitIV:

Ethics in Production: Poor quality, risky products, defective/untested products, unauthorizedcopies/imitations,QualityPolicy:Zerodefectandqualityofingredients,components, ISI, AG Marks, Hall Mark, Patents, Copy rights, post-sales services.

UnitV:

Legal and self imposed norms- for doing good business and earning goodwill - Handling customer complaints, Problems- examples from consumer goods and services oriented industries (Tourism, Travel, Telephones, Edible goods, Health etc.)

TextandReferencebooks

1. ColinM.FisherandAlanLovell,BusinessEthicsandValues,F.T.PrenticeHall, 2006.
2. G.P.Martin,GlennMartin,HumanValuesandEthicsintheWorkplace, 2010.

Outcomes:

1. Tounderstandvaluesinbusinessandcustomersatisfactioninsociety,Productivity etc. and the continuous improvement in their standards
2. Togainanapplicationof Valuesandethicsinbusiness
3. ToknowtheGovernmentinteractionsandEthicsinBusinesspricingpoliciesand strategies
4. Toapplyandunderstand Ethics inProduction
5. Tounderstandhowtohandlecustomercomplaintsandservices-oriented industries

NAAN MUDHALVAN

PERSONALINVESTMENT

LEARNINGOBJECTIVE:

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

ExpectedCourseOutcomes:		
Onthesuccessfulcompletion ofthe course,student will beable to:		
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, Types of Investors, Stages in Investment, Speculation- Types of Speculators,DistinctionbetweenInvestmentandSpeculation,Gambling –Meaning,features, Distinction between Investment and Gambling.

UNIT - II: Principles of Investment: Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

UNIT–III:InvestmentPlanning: InvestmentPlanning–FinancialPlanningandInvestment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.

UNIT–IV:PopularInvestmentMedia: PopularInvestmentMedia–Bankdeposits–Saving deposits, 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 – Income tax benefits with respecttopaymentofpremiums.RealEstate–Reasonsforgrowth,problemswithRealEstate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

UNIT-V:TypesofShares: InvestmentinEquityandPreferenceShares.MethodsofTrading inStockExchanges, Investors'Protection,Problems&Remedies,Roleof SEBIinprotecting investors' interests.

BooksforReference:(LatestRevisedEdition Only)

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