

**REGULATIONS FOR THE M.COM. FIVE YEAR INTEGRATED PROGRAMM UNDER
CHOICE BASED CREDIT SYSTEM (CBCS)**

These Regulations are the students admitted to the M.Com. Five Year Integrated Program in the Department of Commerce from the academic year 2023-2024 onwards.

1. Eligibility for Admission

The M.Com. Integrated Program offered by the University and the eligibility criteria are detailed below:

- A pass in H.S.E (10+2 level) Or Equivalent there to (Commerce and Accountancy group) only.
- In the case SC/ST and Differently bled candidates, a pass is the minimum qualification for the above program.
- Admission to the M.Com Integrated Program will be strictly based on the reservation policy of the Government of Tamil Nadu.
- Candidates who completed three years of B.Com Program (with any specialization) will be admitted into IVth year of the Integrated program if vacancy is available.

2. Program Duration

- The Integrated M.Com Program consists of five academic years and ten semesters.
- Each academic year is divided into two semesters, the first being from June to November and the second from December to April.
- Each semester will have 90 working days.

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

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAME WORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	Integrated M.COM
Programme Code:	2304
Duration:	3 + 2 Years
Programme Outcomes:	PO1: Disciplinary Knowledge: Capable of demonstrating Comprehensive knowledge and understanding of one or more Disciplines that form a part of an under graduate programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking: Capability to apply analytic thought to a body Of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. PO5: Analytical reasoning: Ability to evaluate their liability and Relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation / Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PO10: Information / digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral / ethical values in conducting one's life, formulate a position / argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14: Leadership readiness / qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge / skill development / reskilling.

Programme Specific Outcomes:	PSO1 - Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. PSO2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. PSO3 - Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. PSO4 - Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit
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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
TOTAL		100 MARKS

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions requires students to recall information from the course content. • Knowledge questions usually require students identify in for mention in the text book.
Understanding (K2)	• Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combined at together.
Application (K3)	• Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills.

3. Program Structure

The M.Com. Integrated Program consists of (02) Language Courses, (3) Core Courses, (04) Skill enhancement courses, (05) Allied Courses, (06) Elective Courses, (07) Foundation courses, (08) Skill based Common courses like Practical Learning and Project.

4. Attendance

- Each faculty handling a course shall be responsible for the maintenance of Attendance and Assessment Record for students who have registered for the course.
- The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organization of lesson plan.
- The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.
- At the end of the semester, the record shall be duly signed by the Faculty and the Head of the Department and placed in safe custody for any future verification.
- The faculty shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.
- Each student should earn minimum of 75% attendance in the courses of the particular semester failing which she will not be permitted to write the End-Semester Examination. The student has to re do the semester in the next year.
- *Relaxation* of attendance requirement up to 10% may be granted for valid reasons such as illness.

5. Mentor-Mentee System

- To help the students in planning their course of study and for general advice on the academic program, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.
- The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

- The Mentors shall also help their mentees to choose appropriate electives, apply for scholarships, undertake projects, prepare for competitive examinations, attend campus interviews and participate in extracurricular activities.

6. Examinations

- The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).
- There will be three CIA Tests and one ESE in each semester.
- The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation / Creativity.
- The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.
- The ESEs for the odd semester will be conducted in November and for the even semester in April / May.
- Candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and April / May in the subsequent year.
- ESE will be of three hours duration and will cover the entire syllabus of the course.

7. Evaluation

- Each course, Theory and Practical as well as Project / Internship / Field work shall be evaluated for a maximum of 100 marks.
- For the theory courses, CIA Tests will carry 25% and the ESE, 75% of the marks.
- For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.
- For the CIA Tests, the assessment will be done by the faculty
- For the Theory Courses, the break-up of marks shall be as follows:

Internal	Marks
Tests	20
Assignment	5
Total	25

- **Assessment of End -Semester Examinations as per the rules and regulations laydown by the University.**
- The Project Report / Dissertation shall be submitted as per the guidelines laid down by the University.
- The Project Work / Dissertation shall carry a maximum of 100 marks.

8. Passing Minimum

- A candidate is declared to have passed in each course if she secures not less than 50% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.
- A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester / year.

9. Scheme of Examinations (End Semester) Question paper component consists of

Section A	10 x 1 = 10 marks	(Objective questions only)
Section B	5 x 5 = 25 marks	Either (a) Or (b) questions
Section C	5 x 8 = 40 marks	Either (a) Or (b) questions

10. Conferment of the Master's Degree

- A candidate who has secured a minimum of 50% marks in all courses prescribed in the program and earned the minimum required credits up to **sixth** shall be considered to have passed the B. Com Degree.
- A candidate with **Expression of Interest continues** up to **Tenth** semester and secured a minimum 50% marks in all courses prescribed in the program and earned a minimum required credit shall be considered to have passed the M. Com Integrated Program.

Guidelines for Mini Project / Major Project :

The Following Guidelines have been framed regarding the conduct / evaluation / structure of marks for the course on Mini project / Major project for integrated M.Com programme.

- ❖ Mini Project / Major Project is mandatory core course for every candidate.
- ❖ Mini Project / major project should be an individual activity. Every student should prepare and submit report separately.
- ❖ Attendance Certificate from the Organization if any and Strict Adherence to the procedure, Schedule and suggestions offered by the Faculty Guide are pre-requisites for acceptance.
- ❖ Upon completion of the Project, the report has to be submitted in duplicate within the time stipulated by the project Co-Coordinator or the Head of the Department.
- ❖ The candidate shall have to make an oral presentation of his/her training/project report before a joint session of the faculty and students.
- ❖ The faculty shall evaluate the presentation and record of marks maintained. A consolidated mark list duly signed by the Head of the Department shall be sent to the Controller of Examinations to be incorporated in the mark statement of the ensuing semester.
- ❖ The average of the marks awarded by both internal and External Examiner(s) for the Viva-Voce Examination will be treated as Internal marks (50).
- ❖ The average of the marks awarded by the Guide as an internal examiner for 50 Marks and the External Examiner / a panel of Examiners as decided by the Department Faculty of 50 marks will be considered as External Marks. (50).
- ❖ All students are required to be present at the time of presentation. Their attendance will also be taken into account while awarding marks for their presentation.
- ❖

Any candidate who fails to defend his / her project / training report satisfactorily shall be to undergo training / take up a project afresh in the ensuing semester and defend it in similar manner as laid down above. The veracity / genuineness of the project work / training should be proved beyond doubt. If proved

otherwise, a case of malpractice is to be reported and necessary action can be initiated as per the University norms.

PART	COURSE CODE	TITLE OF THE COURSE	CREDITS	HOURS
FIRST YEAR				
FIRST SEMESTER				
Part - I		Language - Tamil	3	6
Part - II		Language - English	3	6
Part - III		Core Paper - I - Financial Accounting - I	5	5
Part - III		Core Paper - II - Principles of Management	5	5
Part - III	(Any One)	Elective - I - Business Communication Elective - I - Indian Economic Development Elective - I - Business Economics	3	4
Part - IV	Skill Enhancement Course (SEC - 1)	(Select Any One) Digital Banking / MSOffice	2	2
	Foundation Course (FC)	Fundamentals of Business Studies	2	2
		TOTAL	23	30
FIRST YEAR				
SECOND SEMESTER				
Part - I		Language - Tamil	3	6
Part - II		Language - English	3	6
Part - III		Core Paper - III - Financial Accounting - II	5	5
Part - III		Core Paper - IV- Business Law	5	5
Part - III	(Any One)	Elective - II - Business Environment Elective - II - Insurance and Risk Management Elective - II - International Trade	3	4
Part - IV	Skill Enhance Course (SEC - 2)	(Select Any Two) Internet and its Applications / Stock Market	2	2
	Skill Enhancement Course (SEC - 3)	Operation / New Venture Planning and Development	2	2
		TOTAL	23	30

SECOND YEAR				
THIRD SEMESTER				
Part - I		Language - Tamil	3	6
Part - II		Language - English	3	6
Part - III		Core Paper - V - Corporate Accounting - I	5	5
Part - III		Core Paper - VI - Company Law	5	5
Part - III	(Any One)	Elective - III - Business Legislation Elective - III - Business Mathematics & Statistics Elective - III - E-Commerce	3	4
Part - IV	Skill Enhancement Course (SEC - 4)	(Select Any Two) Computerized Accounting System /	2	2
	Skill Enhancement Course (SEC - 5)	Clearing and Forwarding in Import and Export / Fundamentals of Fin Tech	1	1
		E.V. S	-	1
		TOTAL	22	30
SECOND YEAR				
FOURTH SEMESTER				
Part - I		Language - Tamil	3	6
Part - II		Language - English	3	6
Part - III		Core Paper - VII - Corporate Accounting - II	5	5
Part - III		Core Paper - VIII - Principles of Marketing	5	5
Part - III	(Any One)	Elective - IV - Financial Services Elective - IV - Consumerism & Consumer Protection Elective - IV - Operations Research	3	4
Part - IV	Skill Enhance Course (SEC - 6)	(Select Any Two) Goods and Service Tax / Filing of GST Returns	2	2
	Skill Enhancement Course (SEC - 7)	/ Campus to Corporate Transitions.	2	1
		MOOCs		
		TOTAL	25	30

THIRD YEAR				
FIFTH SEMESTER				
Part - III		Core Paper - IX - Cost Accounting - I	4	5
Part - III		Core Paper - X - Banking Law and Practice	4	5
Part - III		Core Paper - XI - Income Tax Law and Practice - I	4	5
Part - III	(Any One)	Core Paper - XII - Auditing and Corporate Governance / *Project with viva-voce	4	5
Part - III	(Any One)	Discipline Specific Elective - 1 / 2 - Financial Management / *Research Methodology	3	4
	(Any One)	Discipline Specific Elective - 3/4 - Human Resource Management / Computer Application in Business	3	4
Part - IV		Value Based Education	2	2
		Internship / Industrial visit / Field visit / Knowledge Upgradation Activity	2	-
		TOTAL	25	30

(*A set of Project and Research Methodology should be selected)

THIRD YEAR				
SIXTH SEMESTER				
Part - III		Core Paper - XIII - Cost Accounting - II	4	6
Part - III		Core Paper - XIV - Management Accounting	4	6
Part - III		Core Paper - XV - Income Tax Law and Practice - II	4	6
Part - III	(Any One)	Discipline Specific Elective - Entrepreneurial Development / Office Management & Secretarial Practice	3	5
	(Any One)	Discipline Specific Elective - 7 / 8 - Logistics and Supply Chain Management (or) Discipline Specific Elective - 8 /8 - Spread Sheet for Business	3	5
Part - IV		Skill Enhancement Course (SEC - 8) - Professional Competency	2	2
Part - V		Extension Activity**	1	-
TOTAL			21	30
GRAND TOTAL			140	180

FIRST YEAR – SEMESTER–
ICORE –I:FINANCIAL ACCOUNTINGI

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. ofHours	
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions-Journal, Ledger Accounts– Subsidiary Books—Trial Balance- Classification of Errors–RectificationofErrors–PreparationofSuspenseAccount– BankReconciliationStatement-NeedandPreparation							15	
II	Final Accounts Final Accounts of Sole Trading Concern-Capital and Revenue Expenditure and Receipts–Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							15	
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method–Cost Model vs Revaluation Bills of Exchange– Definition – Specimens – Discounting of Bills– Endorsement of Bill–Collection–Noting–Renewal– Retirement of Bill under rebate							15	

IV	Accounting from Incomplete Records – Single Entry System Incomplete Records-Meaning and Features-Limitations- Difference between Incomplete Records and Double Entry System -Methods of Calculation of Profit-Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent– Short Working – Recoupment of Short Working–Lessor and Lessee–Sublease–Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY20%&PROBLEM80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyze the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang -Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, - Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.	
4.	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V. K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata Mc Graw Hills, Noida.	

3.	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Tax man Publications, New Delhi.
5.	Robert NAnthony, David Hawkins, Kenneth A. Merchant, Accounting: Text And Cases McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES A
ND 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 –I
CORE –II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organization structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Management Meaning-Definitions–Nature and Scope-Levels of Management – Importance - Management Vs. Administration –Management: Science or Art– Evolution of Management Thoughts –F.W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo-Functions of Management-Trends and Challenges of Management. Managers–Qualification –Duties &Responsibilities.							15	
II	Planning Planning–Meaning–Definitions–Nature–ScopeandFunctions–ImportanceandElementsof Planning–Types–PlanningProcess-ToolsandTechniquesofPlanning–Management by Objective (MBO). Decision Making: Meaning –Characteristics–Types-Steps in Decision Making–Forecasting.							15	
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance–Types-FormalandInformalOrganization–OrganizationChart–Organization Structure: Meaning and Types -Departmentalization–AuthorityandResponsibility–CentralizationandDecentralization–SpanofManagement.							15	
IV	Staffing Introduction-ConceptofStaffing-StaffingProcess–Recruitment–Sources of Recruitment–Modern Recruitment Methods- Selection Procedure–Test- Interview–Training: Need -Types–Promotion–Management Games–Performance Appraisal - Meaning and Methods–360-degree Performance Appraisal–Work from Home-Managing Work from Home [WFH].							15	

V	Directing Motivation –Meaning-Theories –Communication –Types - Barriers to Communications-Measures to Overcome the Barriers. Leadership–Nature-Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader –Successful Women Leaders–Challenges faced by women in workforce-Supervision. Co-ordination and Control Co-ordination–Meaning- Techniques of Co-ordination. Control-Characteristics-Importance–Stages in the Control Process-Requisites of Effective Control and Controlling Techniques –Management by Exception [MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrasetheimportanceofplanninganddecisionmakinginanorganization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta. C. B, -Principles of Management- L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C. Tripathi & P. N Reddy, Principles of Management. Tata Mc Graw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K. Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai	

2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H. Mintzberg -The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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	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 – I**ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance Of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	Tomakethestudentsawareaboutvarioustypesofbusinesscorrespondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication –E-Communication-Business Letters: Need- Functions–Essentials Of Effective Business Letters– Layout								12
II	Trade Enquiries Trade Enquiries–Orders and their Execution– CreditandStatusEnquiries–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–Correspondence Relating to Marine Insurance –Agency Correspondence– Introduction–Kinds–Stages of Agent Correspondence–Terms of Agency Correspondence								12

IV	Secretarial Correspondence Company Secretarial Correspondence–Introduction–Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters–Agenda and Minutes of Report writing–Introduction–Types of Reports–Preparation of Report Writing	12
V	Interview Preparation Application Letters–Preparation of Resume–Interview: Meaning –Objectives and Techniques of Various Types of Interviews–Creating & maintaining Digital Profile	12
	TOTAL	60

Course Outcomes	
CO1	Acquire the basic concept to business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahitya Bahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxman, New Delhi.
4	R. S.N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M.S. Ramesh and R. Patten shetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.

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

MAPPING WITH PROGRAM ME OUT COMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	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 – I**ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning&Definition- ConceptsofEconomicGrowthandDevelopment.DifferencesbetweenGrowthandDevelopment. Measurement of Economic Development :Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure-Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income-Concept, types of measurement, Comparison of National IncomeatConstantandCurrentPrices.SectorialContributiontoNational Income. National Income and Economic Welfare								12

IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits- Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2andM3.Inflation And Deflation -Types, Causes and Impact, -Price Index-CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, Mc Graw Hill, Noida.	
4	Nitin Singhania, Indian Economy, Mc Graw Hill, Noida.	
5	Sanjeverm , The Indian Economy, unique publication, Shimla.	
Reference Books		
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.	
2	Sukumoy Chakravathy: Development Planning-Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, Mc Graw Hill, Noida.	
4	Mier, Gerald .M Leading issues in Economic Development, OUP, New Delhi.	

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

MAPPING WITH PROGRAMME OUTCOMES A

ND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	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 –I**ELECTIVE-I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the law so variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics-Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit–Incremental and Marginal Concepts –Time and Discounting Principles– Concept of Efficiency-Business Cycle: -Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,								12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants.								12

III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility -Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties–Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods-Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions- Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies–Internal and External Diseconomies-Producer’s equilibrium	12

V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives –Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly–Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly–Meaning–features, “Kinked Demand ” Curve	12
	TOTAL	
		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro &Macro- Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers-Jaipur-03.	
3	Aryamala. T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S. Shankaran, Business Economics- Margham Publications, Chennai.	
2	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ramsingh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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

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

3– Strong,2-Medium,1-Low

DIGITAL BANKING

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

Learning Objectives:

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

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Explain the need for digital banking products and the usage of cards.
CO2:	Classify the usage of various payment systems.
CO3:	Discuss the profitability, risk management and frauds of mobile and internet banking.
CO4:	Analyze the approval processes of POS terminals.
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.

Unit I: Digital Banking Products

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

Unit II: Payment System

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

Unit III: Mobile and Internet Banking

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

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM) & Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) - Various Value Added Services - Proprietary, Brown Label and White - Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking
Faculty member William part the knowledge on Recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

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

Supplementary Readings:

1. Aruna jate san S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai

4. Subb Rao. S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

WebReference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.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

Learning Objectives:

LO1 :	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
LO2 :	To equip the students themselves with the skills in MS Excel program, which is used to save and analyze the numerical data.
LO3 :	To engage the students themselves with advanced, MS excel Functions and productivity tools to assist in developing work sheets and consolidation to summarize and report results from multiple worksheets.
LO4 :	To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition
LO5 :	To plan, design, create, manipulate and analyze and compile data in various ways.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1 :	Acquire practical knowledge in MSWord
CO2 :	Construct worksheet in MS Excel using basic functions
CO3 :	Construct Excel sheets in MS Excel using advanced functions
CO4 :	Prepare presentations in MS Power Point using various Templates
CO5 :	Create a data base using Power point

Unit I: Microsoft Word-I

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

Borders–Headers &Footers–Page Numbering

Unit II: Microsoft Word-II

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

Unit III: Microsoft Excel-I

Microsoft Excel-create a spread sheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column

widths and row height , using Auto format, creating and printing a chart, PageLayout converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel -II

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

Unit V: Microsoft PowerPoint:

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

List of Practical

MS-

WORD

- 1. Enter the chair person's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.**
2. Prepare an invitation for the college function using text boxes and clipart.
- 3. Prepare a class 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'meetingletterfor10membersusingmailmergeoper

ati
on.

5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

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

account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.

4. **Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.**
5. **Generate an excel sheet to accomplish numerous text, value, and date & time functions.**

MS-POWERPOINT

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

Text Books:

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

Supplementary Readings:

1. **Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function** Straight Publications USA
2. **Chris Urban 2016 Advanced Excel for Productivity** USA

3. LokeshLalwani2019Excel2019AllinOne);BPBPublicationUSA
4. .RituArora2018AdvancedExcel2016BPBPublicationsNewDelhi

WebReference:

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

FOUNDATIONCOURSE(OR)BRID
GECOURSE
FUNDAMENTALSOFBUSINESSSTUDIES

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

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

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

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 on set of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO 1:	To make the students familiar with the basic concepts of commerce, and Management Fields.

CO 2:	To encourage and motivate the Students for the commerce Education.
CO 3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-

Introduction Definition of Commerce-Importance's of Commerce-Meaning of barter system--business-industry-trade-hindrance soft trade- branches of Commerce.

Unit II Accounting-Introduction

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

Unit III Marketing and Advertising

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

Unit IV Auditing & Entrepreneurial Development

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

Unit V: Income Tax Law and Practice

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

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S.P. Jain and K.L. Narang 2023 Financial Accounting-I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai

5. SundarK.andPaari,2016AuditingVijayNicole,ImprintsPrivateLtd,Chennai.
6. T.Srinivasan2024IncomeTax&Practice-VijayNicoleImprintsPrivateLimited, Chennai.

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire Purchase and Instalment System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest-Default and Repossession- Hire Purchase Trading Account- Instalment System- Calculation of Profit							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtor system- Stock and Debtor system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.							15	
III	Partnership Accounts -I Partnership Accounts: – Admission of a Partner – Treatment of Goodwill- Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.							15	
IV	Partnership Accounts- II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet- One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment							15	

V	Accounting Standards for financial reporting(Theory only) ObjectivesandUsesofFinancialStatementsforUsers- RoleofAccounting Standards - Development of Accounting Standards inIndia RoleofIFRS- IFRSAdoptionvsConvergenceImplementationPlaninIndia-IndAS- AnIntroduction-DifferencebetweenInd ASandIFRS.	15
	TOTAL	75
THEORY20%&PROBLEMS80%		
CourseOutcomes		
CO1	ToevaluatetheHirepurchaseaccountsandInstalmentsystems	
CO2	To prepareBranchaccountsand DepartmentalAccounts	
CO3	Tounderstandtheaccountingtreatmentforadmissionandretirementin partnership	
CO4	To knowSettlementofaccountsatthetime ofdissolutionofafirm.	
CO5	ToelaboratetheroleofIFRS	
Textbooks		
1	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,NewDelhi.	
2	M.C. ShuklaT.S.Grewal&S.C. Gupta,AdvanceAccounts,SChand Publishing, NewDelhi.	
3	R.L.GuptaandV.K.Gupta,“FinancialAccounting”,SultanChand,NewDelhi.	
4	SPJainandK. L.Narang:FinancialAccounting-I,KalyaniPublishers, New Delhi.	
5	T.S.Reddy&A.Murthy,FinancialAccounting,MargamPublishers,Chennai.	
ReferenceBooks		
1	Dr.S.N.Maheswari:FinancialAccounting,VikasPublications,Noida.	
2	Dr.Venkataraman&others(7lecturers):FinancialAccounting,VBH,Chennai.	
3	Dr.ArulanandanandRaman:AdvancedAccountancy,Himalayapublications, Mumbai.	
4	Tulsian,Advanced Accounting,TataMC.Grawhills,India.	

5	Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES A
ND PROGRAMME SPECIFIC OUTCOMES**

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

FIRST YEAR – SEMESTER –**IICORE–IV:BUSINESSLAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts- Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee- Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials- Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation- Essentials of Contract of Sale- Conditions and Warranties- Transfer of Property – Contracts involving Sea Routes- Sale by Non-owners- Rights and duties of buyer- Rights of an Unpaid Seller							15	

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D.Kapoor, Business Laws-Sultan Chand and Sons, New Delhi.
2	R.S.N.Pillai–Business Law, S.Chand, New Delhi.
3	MCKuchhal & Vivek Kuchhal, Business law, S.Chand Publishing, New Delhi
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES A
ND PROGRAMME SPECIFIC OUTCOMES**

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

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

III. BUSINESS ENVIRONMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment/Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment - Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.								12
	TOTAL								60
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								

CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C.B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBP D Publishing House, UP.
4.	Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikh Saleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

**MAPPING WITH PROGRAMME OUTCOMES A
ND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	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 –
II ELECTIVE – II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12

IV	RiskManagement RiskManagement–Objectives–Process–IdentificationandEvaluation of Potential Losses – Risk Reduction - Risk Transfer – RiskFinancing- LevelofRiskManagement–CorporateRiskManagement– –PersonalRiskManagement.	12
V	IRDAAct1999 InsuranceRegulatoryandDevelopmentAuthority(IRDA)1999– Introduction–Purpose,Duties,PowersandFunctionsofIRDA– OperationsofIRDA–InsurancePolicyholders’ProtectionunderIRDA –Exposure/PrudentialNorms-SummaryProvisionsofrelated Acts.	12
	TOTAL	60
CourseOutcomes		
CO1	Identifytheworkingsofinsuranceandhedging	
CO2	Evaluatethetypesofinsurancepoliciesandsettlement	
CO3	Settleclaimsun der varioustypesofgeneralinsurance	

CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr. N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M. N. Mishra & S. B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C. Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & Sons, New Jersey.
2	P. K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunil Kumar, Insurance and Risk Management, Golgati publishers, New Delhi.
4	Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frnGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES A

ND PROGRAMME SPECIFIC OUTCOMES

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

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

3– Strong,2-Medium,1-Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory- Modern theories of International Trade -Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox- International trade and economic growth theory- Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments-Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories- Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12

IV	International Economic Institutions-International Monetary System - Bretton Woods Conference – IMF -Objectives, Organizational structure–Membership–Quotas– Borrowing and Lending Programme of IMF–SDRs–India and IMF-World Bank and UNCTAD.	12
V	World Trade Organisation(WTO)–Functions and Objectives– Agricultural Agreements–GATS-TRIPS–TRIMS.	12
	TOTAL	60
Course Outcomes		
CO1	Distinguish between the concept of internal and international trade.	
CO2	Define the various theories of international trade.	

CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai – 04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J. Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi - 14.
5	Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr.T.Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S.Sankaran, International Trade, Margham Publication, Chennai
5	CB Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES A
ND 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

INTERNET AND ITS APPLICATIONS

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

Objective

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

Unit I: Internet Concepts

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

Unit II: E-mail Concept

E-mail Concepts - E-mail Addressing - E-mail Basic Commands - Sending and Receiving Files by e-mail - Controlling e-mail Volume - Sending and Receiving Secure e-mail.

Unit III: Internet Services

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

Unit IV: Web Concepts and Browsers

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

Unit V: Search Engines

Search Engines - Web Directories - Microsoft Internet Explorer - Searching for Information - Bigfoot, InfoSpace, Where, Yahoo - Subscriptions and Channels -

Web Sites-Making use of Web Resources - New and Weather, Sports, Personal Finance and Investing - Entertainment - Shopping - Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXTBOOKS

1. Alexis Leon and Mathews Leon-Internet for everyone, LeonTechworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal-Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal-Web the Net-
An introduction to Wireless application protocol, McMillan India Ltd., 2002

4. Margaret Levine Young- The Complete Reference- Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E. Comer- Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001.
2. Minoli Daniel- Internet & Internet Engineering, Tata McGraw Hill, New Delhi, 2000

STOCK MARKET OPERATIONS

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

Learning Objectives:	
LO1:	To acquaint students with knowledge of Securities Market
LO2:	To enable the students to understand the knowledge of Practice Trading on Stock Market
LO3:	To impart the students to understand the legal framework of securities Market
LO4:	To enable the students to have depth knowledge in different segments of stock exchange
LO5:	To understand the role of Demat Trading
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Framework of Securities Market
CO4:	Explain different segments of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types

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

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods

of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate

Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

Unit III: **Secondary Market**

Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: **Regulatory Framework**

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: **Demat Trading**

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPO to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a) Procedure of placing buying/selling order.
 - b) Trading Workstation Station (TWS) of spot market and financial derivatives markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

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

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.

3. Dalton, J.M. 2001. How The Stock Market Works?

New York: Prentice

Hall Press. Machiraju, H.

4. Machiraju, H.R. 2019. Merchant
Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1.
Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.

2.

ChandraPrasanna,2017,InvestmentAnalysisandPortfolioManagement,TataMcGraw Hill,NewDelhi.

3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques forDeterminingthevalueofanyAsset,WileyFinance.,NewDelhi

4.

BholeL.M2015,FinancialInstitutionsandMarketsTataMcGrawHillPublishingCompany Ltd,NewDelhi

Note:Latesteditionofthebooksmaybeused

NEW VENTURE PLANNING & DEVELOPMENT

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

Learning Objectives:

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

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO 1:	Generate a business idea using different techniques and describe sources of innovative ideas
CO 2:	Evaluate advantages of acquiring an ongoing venture with a case study;
CO 3:	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO 4:	Develop a marketing plan for a business idea;

CO 5:	Prepare and present a well-conceived Business Plan
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Unit I:
 Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas
 . Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The path ways to New Ventures for Entrepreneurs,

Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

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

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist.

Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

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

Unit V: Business Plan Preparation for New Ventures

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

Practical Exercises:

The learners are required to:

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

5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

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

TextBooks:

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

Supplementary Readings:

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

Note: Latest edition of the books may be used

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotmentand Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption								15

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

3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolII,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To AccountingStandards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	

III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	

CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
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 – III**ELECTIVE - III: BUSINESS LEGISLATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12

III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60

Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyse the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intellectual Property Rights
Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf

3	https://stfrancislaw.com/blog/intellectual-property-rights/
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**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12

IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	12
	TOTAL	60
Course Outcomes		
CO1	Learn the basics of ratio, proportion, indices and logarithm	
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	
CO3	Determine the various measures of central tendency	
CO4	Calculate the correlation and regression co-efficient.	
CO5	Assess problems on time series analysis	

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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

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

ELECTIVE - III: E- COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12

II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	TOTAL	60

CO	Course Outcomes
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi

4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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

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

COMPUTERISED ACCOUNTING SYSTEM

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

Learning Objectives:

LO1:	To educate the students to prepare spread sheets and its business applications.
LO2:	To enlighten the students on the fundamentals of Tally.
LO3:	To impart knowledge on preparing reports

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Understand what is spread sheet, and how to enter data, format, edit and take print out
CO2:	Prepare slides for presentations
CO3:	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
CO4:	Prepare ratios with the help of computerized accounting
CO5:	Prepare functional budgets with computerized accounting

Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.-Creating Spreadsheet in the Area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of

Company – Features and Configuration.

Unit IV: Vouchers

Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail and Internet computation – Display [Final A/c] Illustration to get results of / Final accounts display [Account Books] – illustration to get on-screen results of various books of accounts.

Unit V: Reports

Creation of Stock Category Groups & items - Preparation of Final Accounts - Preparation of Ratios- GST application - Configuring for Printing – diverse reports- Maintenance tells about back up- Restoring, re-writing of books- security passwords- Bank Reconciliation.

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

Text Books:

1. Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2. Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
3. Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

Supplementary Readings:

1. Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill,New Delhi
2. Robert Hurt 2016 Accounting Information System Mc Graw Hill,New Delhi
3. Carol Yacht 2016 Computer Accounting Essentials, Susan V.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

CLEARING AND FORWARDING IN EXPORT AND IMPORT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:

LO1:	educate the students how the clearing and forwarding agents acted in Ports
LO2:	gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents
LO3:	acquire knowledge in import documentation
LO4:	know the how the freights are charged by the shipping and forwarding agents
LO5:	understand the Risk in Export and Import
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the role of clearing agents in ports
CO2:	Discuss the export procedure and documentation
CO3:	Explain the import documentation procedure
CO4:	Equip Freight forwarding services
CO5:	Discuss the determinants of Risk Management

Unit I: Introduction

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory framework- Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice- Packing list- Certificate of Origin - GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight forwarding and Transportation

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

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwarding in Export and Import
Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

1. Mahajan M.I., 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai

2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram ,2022,Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

FUNDAMENTALS OF FINTECH

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

Learning Objectives:

LO1:	educate the students to introduce Fintech
LO2:	gain knowledge in Financial Technology and Digital payments
LO3:	acquire knowledge in Cryptocurrencies
LO4:	know the knowledge in Block chain Technology
LO5:	understand the effects of fintech on various sectors

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Identify the benefits of FinTech industry;
CO2:	Enable a better understanding of Financial Technology and Digital Payments
CO3:	Analyse the functioning of Cryptocurrency
CO4:	Explain the impact of Block Chain Technology
CO5:	Evaluate the effects of Fintech on various sectors

Unit I: Introduction to Fintech

Introduction – Meaning of FinTech - Definitions - The History And Evolution OfThe Fintech Industry - **FinTech Ecosystem** - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - **Challenges**

Unit II:Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

Unit III:Cryptocurrencies

Cryptocurrencies - benefits - disadvantages- Examples of cryptocurrencies - Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies

Unit IV: Blockchain Technology

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT insupply chain management

Unit V:Effects of Fin-Tech onVariousSectors

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 Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

Recent Trends in Fintech
Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future : The Digital DnaOf Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference: <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-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 Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
	A								
	LO1	To know the types of Amalgamation, Internal and external Reconstruction							
	LO2	To know Final statements of banking companies							
	LO3	To understand the accounting treatment of Insurance company accounts							
	LO4	To understand the procedure for preparation of consolidated Balance sheet							
	LO5	To have an insight on modes of winding up of a company							
	Prerequisite: Should have studied Financial Accounting in I Year								
	Unit	Contents							No. of Hours
	I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -							15

		The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	
	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	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
	V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
		TOTAL	75
THEORY 20% & PROBLEMS 80%			
	Course Outcomes		
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	

	CO4	Give the consolidated accounts of holding companies
	CO5	Preparation of liquidator's final statement of account
Textbooks		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	

MAPPING WITH PROGRAMME OUTCOMES

AND

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

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– IV

CORE PAPER VIII – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
LearningObjectives									
LO1	Toknowtheconceptandfunctionsofmarketing								
LO2	Tounderstandtheimportanceofmarketsegmentation								
LO3	Toexaminethestagesofnewproductdevelopment								
LO4	Togainknowledgeonthevariousadvertisingmedias								
LO5	Toanalysetheglobalmarketenvironment								
Prerequisite:ShouldhavestudiedCommerceinXIStd									
Unit	Contents							No. ofHou rs	
I	IntroductiontoMarketing Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing.							15	

II	Market Segmentation Meaning and definition–Benefits–Criteria for segmentation– Types of segmentation–Geographic–Demographic–Psychographic– Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.	15
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.	15
IV	Promotions and Distributions Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling– Qualities needed for a personal seller–Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics –Recent Trends in Marketing –A Basic Understanding of E– Marketing & M–Marketing–E–Tailoring–CRM–Market Research– MIS and Marketing Regulation.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing.	
CO2	Apply the 4p’s of marketing in their venture.	
CO3	Identify the factors determining pricing.	
CO4	Use the different Channels of distribution of industrial goods.	
CO5	Understand the concept of E-marketing and E-Tailing.	
	Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.	

2	Dr.C.B.Gupta&Dr.N.RajanNair,MarketingManagement,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai.
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	Prof.KavitaSharma,Dr.SwatiAgarwal,PrinciplesofMarketingBook,Taxmann,Newdelhi.
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India.
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

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

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9

III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	

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

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9

III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45
Course Outcomes		
CO1	Remember and recall aspects in consumerism	
CO2	Identify the reasons for consumer exploitation	
CO3	Discover the rights and duties of a consumer	
CO4	Create an environment which protects the consumers in India	
CO5	Critically appraise the consumer Protection Act	
Textbooks		
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication	
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann	

3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

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

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

Elective IV- Operation Research

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1 st year B.Com.									
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9

III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	

Textbooks	
1.	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

GOODS AND SERVICES TAX

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

Learning Objectives:

LO1:	To enable the students to understand the basic concept of indirect tax
LO2:	To provide the students to know the structure of GST
LO3:	To educate the students with registration process of GST

LO4:	To educate the students for Input Tax Credit
LO5:	To understand the filing of returns and payment procedure of GST and Refund process and assessment.
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Comprehend the fundamentals of indirect tax and need for GST
CO2:	Understand the structure of GST and their schemes in practice
CO3:	Disseminate various modes of registration of GST
CO4:	Familiarize themselves with the adjustment of debit and credit notes
CO5:	Understand and apply the e-filing of GST in practice

Unit I: Introduction to Goods and Services Tax

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

Unit II: Structure of GST

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

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

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

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

Text Books:

1. Ilachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. IttrangiG., Goods and Services Tax Precept and Practice 2024,Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 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>

FILING OF GST RETURNS

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

Learning Objectives:

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

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare the Students for filing of GST returns through Online
CO2:	Helps in filing up of GSTR forms (GSTR 1 – GSTR11)
CO3:	Explain the steps involved in GSTR filing
CO4:	Acquire knowledge on penalty for late filing GST Returns
CO5:	Understand the concept of interest on outstanding tax

Contents

1. Forms and due dates
2. GSTR Registration Forms

3. ITCForms
4. StepsinvolvedinfilingGSTreturn
5. GSTR1:ReturnforOutwardSupplies
6. Differencebetween GSTR2A andGSTR 2B
7. GSTR3B:SummaryofInwardandOutwardSupplies
8. GSTR4:ReturnForCompositionDealers
9. GSTR5:ReturnForNon-ResidentTaxable Persons
10. GSTR6:ReturnForInputServiceDistributors
11. GSTR7:ReturnForTaxpayersDeductingTDS
12. GSTR8:ReturnForE-CommerceOperatorsCollectingTCS
13. GSTR10:ReturnForRegisteredPersonWhoseGSTRegistrationgetsCancelled
14. GSTR11:ReturnForUIN(Unique IdentificationNumber)Holders
15. Penaltyfor late Filingof GST Return
16. InterestonOutstandingTax
17. GSTR9C-ReconciliationStatement
18. GSTR9B– FiledbyElectronicCommerceOperators

Recent Amendments in Filing of GST Returns
Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Text Books:

1. Ilachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. IttrangiG., Goods and Services Tax Precept and Practice 2024,Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi

2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 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>

CAMPUS TO CORPORATE TRANSITION

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

Learning Objectives:

LO1:	understand Corporate transition covers overview of corporate
LO2:	educate the students difference in corporate culture and campus
LO3:	understand corporate etiquettes
LO4:	gain knowledge in English Communication
LO5:	know the tips for interviews
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To impart the base regarding the overview of corporate culture
CO2:	To differentiate the paths between campus and corporate
CO3:	To equip corporate Etiquettes
CO4:	To enhance students communication skills
CO5:	To learn more tips for interview

Unit I Introduction

Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry -History of BPO - Benefits of BPO -BPO Industry in World-BPO Industry in India-TCS BPO.

Unit II Campus vs. Corporate

Difference between campus and corporate – Change management - Learn the Culture -Impact of your attitude and behavior-Consider the language –Establish and maintain relationship–Respect others -Be Confident-Keep on learning-Consider the body language.

Unit III Corporate Etiquettes Corporate Etiquettes

Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette -Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking -Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion -Interview facing– Ownership -Attention to Detail.

Unit IV Introduction to Communication

Communication – Grammar – Phonetics – One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face

Unit V Tips for Interview

Recitation of short stories-Interview Skills -Group Discussion-Social Conversation Skills–Presentation - One Act Plays.

THIRD YEAR – SEMESTER - V CORE– IX:
COST ACCOUNTING–I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet- Tenders & Quotations- Reconciliation of Cost and Financial Accounts – Unit Costing- Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method –								15

	Specific Price Method – Simple and Weighted Average Method.	
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution – Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall the various concepts of cost accounting	
CO2	Demonstrate the preparation and reconciliation of cost sheet.	
CO3	Analyse the various valuation methods of issue of materials.	
CO4	Examine the different methods of calculating labour cost.	

CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

**MAPPING WITH PROGRAMME OUTCOME AND
SPECIFIC PROGRAMME OUTCOME**

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

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

THIRD YEAR – SEMESTER –VCORE–X:
BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking- Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition–Need-Principles-Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition-Functions–Personal Banking–Corporate Banking–Digital banking–Core Banking System (CBS)- Role of Banks in Economic Development.								15
III	Banking Practice Types of Accounts CASA– Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA)–Repo Rate & Reverse Repo Rate- securities of lending-Factors influencing bank lending.								15

IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept-Objectives – Types of Crossing – Consequences of Non-Crossing. Endorsement-Meaning-Components-Kind of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker- Statutory protection under section 131-Collecting bankers' duty – RBI instruction – Paying Banker Vs Collecting Banker-Customer Grievances-Grievance Redressal – Banking Ombudsman.	15
V	Digital Banking Meaning-Services-e-banking and financial services-Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking – Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM – Concept-Features-Types-. Electronic money- Meaning-Categories-Merits of e-money-National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences -Safety and Security in Digital Banking.	15
	TOTAL	75
Course Outcomes		
CO1	Aware of various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc.	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	

Textbooks	
1	GurusamyS,BankingTheory:LawandPractice,VijayNicolePublication,Chennai
2	Muraleedharan,ModernBanking:TheoryandPractice,PrenticeHallIndia Learning Private Ltd, New Delhi
3	GuptaP.K.GordonEBankingandInsurance,Himalayapublication,Kolkata
4	Gajendra,ATextonBankingTheoryLaw&Practice,VrindaPublication,Delhi
5	KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,SChand publication,NewDelhi
ReferenceBooks	
1	B.Santhanam,Banking&FinancialSystem,MargamPublication,Chennai
2	<u>KataitSanjay</u> ,BankingTheoryandPractice,LambertAcademicPublishing,
3	HenryDunningMacleod,TheTheoryAndPracticeOfBanking,HardPressPublishin g, Old New Zealand

LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std		
Unit	Contents	No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation – Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Salary Income - Definition – Allowances – Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.	15
IV	Income from House Property Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed – General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Income on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	75

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C.Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T.Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

ReferenceBooks	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd.Chennai
2	BhagwatiPrasad,IncomeTaxLawandPractice,VishwaPrakasan.NewDelhi.
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman.
4	Dr.VinodKSinghania,Dr.MonicaSinghania,Taxmann'sStudents'GuidetoIncomeTax,NewDelhi.
5	MittalPreethiRaniandBansalAnshika,IncomeTaxLawandPractice,Sultan &ChandSons,NewDelhi.
NOTE:LatestEditionofTextbooksMaybeUsed	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

	PO1	PO 2	PO3	PO 4	PO 5	PO6	PO7	PO 8	PSO1	PSO 2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

THIRDYEAR-SEMESTER-V

CORE-XII: AUDITING&CORPORATEGOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
L01	To enable students to understand process of auditing and its classification.								
L02	To impart knowledge on internal check and internal control.								
L03	To illustrate the role of auditors in company.								
L04	To help students understand the framework, theories and models of Corporate Governance.								
L05	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classification of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.								15

IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG-Code of Conduct – Directors and Auditors)	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability-CSR and Business Ethics, CSR and Corporate Governance-CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	TOTAL	75
Course Outcomes		
CO1	Define auditing and its process.	
CO2	Compare and contrast essence of internal check and internal control.	
CO3	Identify the role of auditors in companies.	
CO4	Define the concept of Corporate Governance.	
CO5	Appraise the implications of Corporate Social Responsibility	
Textbooks		

1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B.N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3	Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr. T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.

4	Shri.Vengadamani,PracticalAuditing,MarghamPublication,Chennai.
NOTE:LatestEditionofTextbooksMaybeUsed	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

	PO1	PO 2	PO3	PO4	PO 5	PO6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

THIRD YEAR-SEMESTER-
VCORE-XII: MAJOR PROJECT

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

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consist of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

THIRD YEAR – SEMESTER
VDISCIPLINE SPECIFIC ELECTIVE
E-1/2: FINANCIAL
MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money – Risk and Return – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning - Theories - Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12

IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12
V	Working Capital Decision Working Capital- Meaning and Importance – Classification- Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital- Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60

THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.
Textbooks	
1	R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M. Y. Khan and P. K. Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr. S. N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A. Murthy, Financial Management, Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions

**MAPPING WITH PROGRAMME OUTCOME AND
SPECIFIC PROGRAMME OUTCOME**

	PO 1	PO2	PO 3	PO 4	PO5	PO 6	PO7	PO 8	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
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3–Strong, 2–Medium, 1–Low

**THIRD YEAR – SEMESTER -
VDISCIPLINE SPECIFIC ELECTIVE – 2/2 RESEARCH METHODOLOGY**

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

Objectives

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

Unit I:

Introduction to Research – Types of Research – Significance of Research – Research methods vs.

Methodology – Research – Research process – Criteria of Good Research

Unit II:

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

Unit III:

Design of samplesurveys–sampledesign–samplesurvey Vscensussurvey–Typesof sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

UnitIV:

DataCollectionandpreparation–CollectionofPrimaryData–MethodsofCollectingPrimaryData- GuidelinesforConstructingQuestionnaire/Schedule-DifferencebetweenQuestionnaireandschedule- Collection of secondary data – Data Preparation process.

UnitV:

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

Text/ReferenceBooks

1. C.R.Kothari,GauRavGarg,“ResearchMethodologymethodsandtechniques”,NewInternational Publishers.
2. P.Ravilochanan,“ResearchMethodology”,MarghamPublications.
3. P.Saravanel,“ResearchMethodology”,KidapPublications.

THIRD YEAR – SEMESTER-V

DISCIPLINE SPECIFIC ELECTIVE – 3/4: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To explore the aspects relating to Human Resource Management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives– Importance–Nature-Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	RECRUITMENT AND SELECTION Definition–Objectives–Factors affecting recruitment– internal and external source of recruitment–Selection Process– Curriculum Vitae–Test-types–Kinds of employment interview– Medical Screening – Appointment Order.								12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12

IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining – Workers’ participation in management – Types and effectiveness.	12
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V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new wage organisation and plan manpower requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S. V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chandsons Publications , New Delhi.	

2	DeCenzo,D.A.andRobbins,S.PHumanResourceManagement,Wiley,India.
3	Dr.K.SundarandDr.JSrinivasan,HumanResourceDevelopment,MarghamPublications, Chennai.
4	JaneWeightman,HumanResourceManagement,VMPPublishers,Mumbai.
NOTE:LatestEditionofTextbooksMaybeUsed	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

**MAPPINGWITHPROGRAMMEOUTCOMEAND
SPECIFIC PROGRAMME OUTCOME**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2

CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4/4: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
								External	Total
					3	5	50	50	100
LearningObjectives									
LO1	Toapplyvariousterminologiesusedintheoperationofcomputersystemsina businessenvironment.								
LO2	ToUnderstandthebasicconceptsofawordprocessingpackage								
LO3	Toapplythebasicconceptsofelectronicspreadsheetsoftwareinbusiness.								
LO4	ToUnderstandandapplythebasicconceptsofPowerPointpresentation.								
LO5	Togenerateelectronicmailforcommunicatinginanautomatedofficefor businessenvironment.								
Prerequisites:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No.of Hours
I	WordProcessing IntroductiontoWord-Processing, Word-ProcessingConcepts, Useof Templates,andWorkingwithWordDocument:EditingText, FindandRepla ceText,Formatting, SpellCheck, Autocorrect, AutoText- BulletsandNumbering, Tabs, ParagraphFormatting, Indent,andPageForma tting, Header and Footer.								15
II	MailMerge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures								15

	and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15

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

List of Practical:

- 1) Write a business letter by using the features viz., autocorrect, autotext, bullets, numbering, and paragraph formatting.
- 2) Use the template in word document with features of page formatting, header and footer, and effective use of find and replace option.
- 3) Printing personalized postcards or newsletters for mailing to customers, based on their interests or purchase behavior.
- 4) Creating purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, prices, and demo video.
- 5) Prepare the slides by using different fonts, inserting images and tables, and media designs.
- 6) Create a business presentation to enhance its quality with transition and animation.
- 7) Sending personalized invitations to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.
- 8) Prepare a worksheet using formulas to calculate and present cash flow from operating, investing, and financing activities.
- 9) Print a project report involving multiple spreadsheets organizing charts and graphs.

10) Designing and preparing a balance sheet using spreadsheet tools.	
11) Sorting data in ascending or descending order, sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).	
12) Create a spreadsheet in the areas of payroll statement, and capital budgeting.	
13) Perform the statistical tools of correlation and regression in worksheet.	
Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create-Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business-S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications in Business-SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application in Business, Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" – Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr. R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha

	Publications, Tamilnadu.
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

	PO 1	PO2	PO 3	PO 4	PO5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

THIRD YEAR – SEMESTER -

VICORE–

XIII:COSTACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage –Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions-Features-A Comparison-Calculation of Profit on Contracts– Cost Plus Contract -Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss- Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing– Simple Problems.								18

V	Standard Costing and Variance Analysis Definition–Objectives–Advantages–Standard Cost and Estimated Cost– Installation of Standard Costing System–Variance Analysis– Material, Labour, Overhead, and Sales Variances–Calculation of Variances.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Remember and recall standards in cost accounting	
CO2	Apply the knowledge in contract costing	
CO3	Analyze and assimilate concepts in process costing	
CO4	Understand various bases of classification cost and prepare operating cost statement.	
CO5	Set up standards and analyze variances.	
Textbooks		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	

2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi.	
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
5	Prasad. N. K. and Prasad. V. K, Cost Accounting, Book Syndicate, Bangladesh.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597	
2	https://www.wallstreetmojo.com/process-costing/	
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755	

	PO 1	PO2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

THIRD YEAR – SEMESTER – VI
CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics of management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds-Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget – Master Budget –								18

	Budgetary Control – Benefits	
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and SemiVariable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	90

THEORY40 %&PROBLEMS60 %	
CO	CourseOutcomes
CO1	Rememberandrecallbasicsinmanagementaccounting
CO2	ApplytheknowledgeofpreparationofFinancialStatements
CO3	Analysetheconceptsrelatingtofundflowandcashflow
CO4	Evaluatetechniquesofbudgetarycontrol
CO5	Formulatecriteriafordecisionmakingusingprinciplesofmarginalcosting.
Textbooks	
1	JainS.P.&NarangK.L.(2018)CostandManagementAccounting,Kalyani Publications,
2	Rds.Maheswari, CostandManagementAccounting, SultanChandSons Publications, NewDelhi.
3	SharmaandShashiK.Gupta, ManagementAccounting, KalyaniPublishers, Chennai.
4	JenitraLMervin, DasltonLCecil, ManagementAccounting, LerantecPress, Chennai.
5	T.S.Reddy&Y.HariPrasadReddy, ManagementAccounting, Margham Publications, Chennai.
ReferenceBooks	
1	Chadwick– TheEssenceofManagementAccounting, FinancialTimesPublications, England.
2	CharlesT.HorngrenandGaryN.Sundem– IntroductiontoManagementAccounting, Pearson, Chennai.
3	MurthyAandGurusamyS, ManagementAccounting-Theory&Practice, VijayNicole Imprints Pvt. Ltd. Chennai.
4	Hansen-Mowen, CostManagementAccountingandControl, SouthWestern College, India.
5	N.P.Srinivasan, ManagementAccounting, NewAgepublishers, Chennai.
NOTE:LatestEditionofTextbooksMaybeUsed	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

SPECIFIC PROGRAMME OUTCOME

	PO1	PO 2	PO 3	PO4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2

CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3–Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VI

CORE–XV:INCOMETAXLAWANDPRACTICE-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I Sem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Assets–Transfer–Short term vs Long term capital assets -Computation of Capital Gains–Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income Chargeability-Computation of Income from Other Sources– Deductions Allowed – Clubbing of Income– Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA,								18

	80TTA, 80TTB, and 80U only.	
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individual (Old regime vs New regime)	18

V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer – Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26AS) and Annual Information Statement (AIS).	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

Textbooks

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

5	T.Srinivasan–IncomeTax&Practice–VijayNicoleImprintsPrivateLimited,Chennai.
ReferenceBooks	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd.Chennai.
2	BhagwatiPrasad,IncomeTaxLawandPractice,VishwaPrakasan,NewDelhi.
3	VinodK.Singhanian,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman,NewDelhi.
4	Dr.VinodKSinghanian,Dr.MonicaSinghanian,Taxmann'sStudents'GuidetoIncomeTax,NewDelhi.
5	MittalPreethiRaniandBansalAnshika,IncomeTaxLawandPractice,Sultan&ChandSons,NewDelhi.
NOTE:LatestEditionofTextbooksMaybeUsed	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

**MAPPING WITH PROGRAMME OUTCOME AND
SPECIFIC PROGRAMME OUTCOME**

	PO1	PO 2	PO3	PO4	PO 5	PO6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	Toknowthemeaningandcharacteristicsofentrepreneurship								
LO2	Toidentifythevariousbusinessopportunities								
LO3	TounderstandtheProcessofsettingupanenterprise								
LO4	TogainknowledgeintheaspectsoflegalComplianceofsettingupofan Enterprise								
LO5	TodevelopanunderstandingoftheroleofMSMEineconomicgrowth								
Prerequisite:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No.of Hours

I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
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II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
TOTAL		75

Course Outcomes

CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project

CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charanmath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.

3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Katari publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

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

	PO 1	PO2	PO 3	PO 4	PO5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2

CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

THIRDYEAR –SEMESTER – VI
DISCIPLINESPECIFIC ELECTIVE–6
/6:OFFICEMANAGEMENT&SECRETARIALPRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
LearningObjectives									
LO1	Tofamiliarwithmodernofficemanagement.								
LO2	Tofamiliarwiththework atmosphere								
LO3	Totrainthestudentsinmaintainingandrunningtheofficeeffectively.								
LO4	Tounderstandandorganizedatarecords								
LO5	Togainknowledgeabouttheroleofasecretary								
Prerequisite:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No.of Hours

I	Modern Office and Its Function Introduction—Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management-Elements—Functions—Office Manager—Success Rules for Office Managers—The Ten Commandments.	12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout—Preparing the Layout—Re-layout— Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System- Benefits of Good Lighting in Office—Ventilation—Interior Decoration- Furniture— Freedom from Noise and Dust—Safety from Physical Hazards— Sanitary Requirements—Cleanliness —Security—Secrecy.	12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms—Design, Management and Control	12
IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine—The Filing Manual—Records Retention— Evaluating the Records Management Programme— Modern Tendencies in Records Making	12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary- Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12

	TOTAL	60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	RSN Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Textbook of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		

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

MAPPING WITH PROGRAMME OUTCOME AND

SPECIFIC PROGRAMME OUTCOME

	PO 1	PO 2	PO3	PO 4	PO5	PO 6	PO 7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3–Strong, 2–Medium, 1–Low

THIRD YEAR – SEMESTER -VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8: 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	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								

Prerequisites: Should have studied Commerce in XII Std		
Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning – Importance - Types of Logistics – Principles of Logistics Management – Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management – Perspective – Concepts in Logistics and Physical Distribution – Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control – Demand Forecasting – Routing – Transportation Management – Some Commercial Aspects in Distribution Management – Codification – Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept – Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Level of Supply Chain Improvement – Systems and Values of Supply Chain.	15

V	Aligning the Supply Chain with Business Strategy SCOR Model–Outsourcing 3PLs–Fourth Party Logistics–Bull Whip Effect and Supply Chain–Supply Chain Relationships–Conflict Resolution Strategies –Certifications.	15
	TOTAL	75
Course Outcomes		
CO1	Examine the importance of Customer Service in Logistics Management	
CO2	Develop an understanding on the Distribution Channel Management	
CO3	Interpret the Global application of supply chain management	
CO4	Understand the Inter Relation between Enablers and Level of Supply Chain Improvement	
CO5	Identify the conflict resolution strategies	
Textbooks		
1	G.Raghuram & N.Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.	
3	D.K.Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
Reference Books		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.	
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.	
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.	
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

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

	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

THIRD YEAR – SEMESTER -
VIDISCIPLINE SPECIFIC ELECTIVE –
8/8: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					3	5	50	50	100
LearningObjectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spreadsheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spreadsheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No.of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV)- Internal Rate of Return (IRR, MIRR); Logical Functions : AND, OR, NOT, IF, TRUE; Text Functions : UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15

IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, GetpivotData, Hyperlink-Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

List of Practical:

- 1) Enter the text, numbers, and dates, adjusting column widths, formatting cells - bold, italic, underline, changing fonts, and applying borders and background colors.
- 2) Using AVERAGEIF, AVERAGEIFS, COUNTIF, COUNTIFS, STDEV, VAR, IF, AND, OR, NOT to construct a database.
- 3) Create and customize Pivot Tables by changing field settings, grouping data, filtering and sorting.
- 4) Draft a report based on Financial, Logical and Text Functions.
- 5) Analyse the data with a Statistical Functions of frequency distribution, Skewness, and Correlation.
- 6) Use these statistical tools of F Test, Z Test, and Chi-Square test in analysing the data.
- 7) Apply the Lookup functions of Hlookup, Vlookup, INDEX, and MATCH in spreadsheet.
- 8) Practice of exercises based on statistical Date & Time, and Reference Functions.
- 9) Creating Drop-Down Lists using Data Validation to create lists for cells, and setting custom error messages for invalid inputs.
- 10) Apply the NPV, IRR, FV, PV functions for financial forecasting and analysis.
- 11) Record the simple macro to automate repetitive tasks.
- 12) Writing basic VBA scripts for advanced automation.
- 13) Compare different financial or operational scenarios using spreadsheets.

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill,

	Noida.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

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CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4