ANNAMALAI UNIVERSITY

Affiliated Colleges

108. B.Com. General

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Course Code	Part	Study Components & Course Title	Credit	Hours/ Week	Maximum Marks		
					CIA	ESE	Total
		SEMESTER – I					
23UTAML11 23UHINL11 23UFREL11	I	Language – I பொதுதமிழ்-I: தமிழ் இலக்கிய வரலாறு -I/ Hindi-I/ French-I	3	6	25	75	100
23UENGL12	II	General English-I	3	6	25	75	100
23UCOMC13	III	Core – I - Financial Accounting - I	5	5	25	75	100
23UCOMC14		Core -II Principles of Management	5	5	25	75	100
23UCOME15-1 23UCOME15-2 23UCOME15-3		Elective – I Business Communication (or) Indian Economic Development (or) Business Economics	3	4	25	75	100
23UTAMB16/ 23UTAMA16	IV	Skill Enhancement Course – 1* NME-I/ Basic Tamil – I / Advanced Tamil – I	2	2	25	75	100
23UCOMF17		Foundation Course: Fundamentals of Business Studies	2	2	25	75	100
		Total	**23**	**30**			**700**
		SEMESTER – II					
23UTAML21 23UHINL21 23UFREL21	I	Language – II பொதுதமிழ் -II: தமிழ் இலக்கிய வரலாறு -II Hindi - II French-II	3	6	25	75	100
23UENGL22	II	General English – II	3	6	25	75	100
23UCOMC23	III	Core – III-: Financial Accounting - II	5	5	25	75	100
23UCOMC24		Core –IV - Business Law	5	5	25	75	100
23UCOME25-1 23UCOME25-2 23UCOME25-3		Elective – II Business Environment (or) Insurance and Risk Management (or) Office Management& Secretarial Practice	3	4	25	75	100
23UTAMB26/ 23UTAMA26	IV	Skill Enhancement Course –2* NME-II/ Basic Tamil – II/ Advanced Tamil – II	2	2	25	75	100
23USECG27		Skill Enhancement Course – 3 Internet and its Applications (Common Paper)	2	2	25	75	100
23UNMSD01		Language Proficiency for employability: Overview of English Communication**	2	-	25	75	100
		Total	**25**	**30**			**800**

		SEMESTER – III					
23UTAML31 23UHINL31 23UFREL31	I	Language – III பொதுதமிழ் -II: தமிழக வரலாறும் பண்பாடும் Hindi-III French-III	3	6	25	75	100
23UENGL32	II	General English – III	3	6	25	75	100
23UCOMC33	III	Core – V: Corporate Accounting I	5	5	25	75	100
23UCOMC34		Core –VI: Company Law	5	5	25	75	100
23UCOME35-1 23UCOME35-2 23UCOME35-3		Elective – III: Business Legislation (or) Business Mathematics &Statistics (or) E-Commerce	3	4	25	75	100
23UCOMS36	IV	Skill Enhancement Course – 4: Stock Market Operations	1	1	25	75	100
23UCOMS37		Skill Enhancement Course – 5: New Venture Planning & Development	2	2	25	75	100
		Environmental Studies		1			
		Total	**22**	**30**			**700**
		SEMESTER – IV					
23UTAML41 23UHINL41 23UFREL41	I	Language – IV பொதுதமிழ் -IV: தமிழும் அறிவியலும் Hindi-IV French-IV	3	6	25	75	100
23UENGL42	II	General English – IV	3	6	25	75	100
23UCOMC43	III	Core – VII :Corporate Accounting II	5	5	25	75	100
23UCOMC44		Core –VIII :Principles of Marketing	5	5	25	75	100
23UCOME45-1 23UCOME45-2 23UCOME45-3		Elective - IV Financial Services (or) Consumerism & Consumer Protection (or) Operations Research	3	3	25	75	100
23UCOMS46	IV	Skill Enhancement Course – 6: Brand Management	2	2	25	75	100
23UCOMS47		Skill Enhancement Course – 7: Clearing and Forwarding in Export and Import	2	2	25	75	100
23UEVSG48		Environmental Studies	2	1	25	75	100
		Total	**25**	**30**			**800**

		SEMESTER – V					
23UCOMC51	III	Core – IX: Cost Accounting I	4	5	25	75	100
23UCOMC52		Core –X: Banking Law and Practice	4	5	25	75	100
23UCOMC53		Core –XI: Income Tax Law and Practice I	4	5	25	75	100
23UCOMD54		Core –XII: Project Viva-Voce	4	5	25	75	100
23UCOME55-1 23UCOME55-2		Elective - V Financial Management (or) Indirect Taxation	3	4	25	75	100
23UCOME56-1 23UCOME56-2		Elective - VI Human Resource Management(or) International Trade	3	4	25	75	100
23UVALG57	IV	Value Education	2	2	25	75	100
23UCOMI58		Summer Internship [++]	2	-	25	75	100
		Total	**26**	**30**			**800**
		SEMESTER – VI					
23UCOMC61	III	Core – XIII: Cost Accounting II	4	6	25	75	100
23UCOMC62		Core –XIV: Management Accounting	4	6	25	75	100
23UCOMC63		Core –XV: Income Tax Law and Practice II	4	6	25	75	100
23UCOME64-1 23UCOME64-2		Elective - VII Entrepreneurial Development (or) Computer Application in Business	3	5	25	75	100
23UCOME65-1 23UCOME65-2		Elective - VIII Logistics and Supply Chain Management (or) Spreadsheet for Business	3	5	25	75	100
23UCOMF66	IV	Professional Competency Skill: General awareness for Competitive Examination	2	2	25	75	100
23UCOMX67	V	Extension Activity	1	-	100	-	100
		Total	**21**	**30**			**700**
		GRAND TOTAL	**142**	**180**			**4500**

	NME offered to other Departments						
23UCOMN16	I	Digital Banking	2	2	25	75	100
23UCOMN26	II	Fundamentals of Fintech	2	2	25	75	100

* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one)

Students who have not studied Tamil upto 12th Standard and have taken any Language other than Tamil in Part-I, must choose Basic Tamil-I in First Semester & Basic Tamil-II in Second Semester.

Students who have studied Tamil upto 10th & 12th Standard and have taken any Language other than Tamil in Part-I, must choose Advanced Tamil-I in First Semester and Advanced Tamil-II in Second Semester.

** The course "23UNMSD01: Overview of English Communication" is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

[++]Students should complete two weeks of internship before the commencement of V semester.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course SEC-1 (NME-I)	2	2
	Foundation Course	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part I	Language – Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-2 (NME-II)	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	14
Part IV	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part I	Language - Tamil	3	6
Part II	English	3	6
Part III	Core Theory, Practical & Elective Courses	13	13
Part IV	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

Third Year

Semester-V

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical, Project & Elective Courses	22	28
Part IV	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part III	Core Theory, Practical & Elective Courses	18	28
Part IV	Professional Competency Skill	2	2
Part V	Extension Activity	1	-
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	**140**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components Part IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

CREDIT DISTRIBUTION FOR U.G. PROGRAMME

Part	Course Details	No. of Courses	Credit per course	Total Credits
Part I	Tamil	4	3	12
Part II	English	4	3	12
Part III	Core Courses	15	4/5	68
	Elective Courses: Generic / Discipline Specific (3 or 2+1 Credits)	8	3	24
Part I, II and III Credits				116
Part IV	Skill Enhancement Courses / NME / Language Courses	7	1/2	15
	Professional Competency Skill Course	1	2	2
	Environmental Science (EVS)	1	2	2
	Value Education	1	2	2
	Internship	1	2	2
Part IV Credits				**23**
Part V	Extension Activity (NSS / NCC / Physical Education)	1	1	1
Total Credits for the UG Programme				**140**

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze(K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate(K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create(K6)	Check knowledge in specific or off beat situations, Discussion, Debating or Presentations	

Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study **PO2: Communication Skills:** Ability to express thoughts and ideas 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 the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **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 toembrace 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 demonstratingthe 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. **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **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. **PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **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. **PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Semester- I	Core – I FINANCIALACCOUNTING-I	L	T	P	C
23UCOMC13		5			5

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 ofinsuranceclaims.

CourseOutcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Remember the concept of rectification of errors and Bank reconciliation statements
CO2:	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3:	Analyse the various methods of providing depreciation
CO4:	Evaluate the methods of calculation of profit
CO5:	Determine the royalty accounting treatment and claims from insurance companies incase of loss of stock.

UnitI : Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation-Bank Reconciliation Statement.

UnitII: FinalAccounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UnitIII: Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method– Diminishing Balance method–Conversion method.

Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine HourRateMethod .

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor–Accommodation.

UnitIV: Accounting from Incomplete Records

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. Average Due Date and Account Current.

UnitV:RoyaltyandInsuranceof Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee–Sublease–Accounting Treatment

RecentTrendsinFinancialAccounting
Facultymemberwillimparttheknowledgeonrecenttrendsin FinancialAccountingtothestudentsandthese componentswill notcover inthe examination.

Text Books:

1. S.P.JainandK.L.Narang2023FinancialAccounting-I,KalyaniPublishers,NewDelhi.
2. S.N.Maheshwari,2023FinancialAccounting,VikasPublications,Noida.
3. Shukla GrewalandGupta,2023“AdvancedAccounts”,volume1,S.ChandandSons,NewDelhi.
4. RadhaswamyandR.L.Gupta:2023AdvancedAccounting,SultanChand,NewDelhi.
5. R.L.GuptaandV.K.Gupta,2023“FinancialAccounting”,SultanChand,NewDelhi.

SupplementaryReadings:

1. Dr.ArulanandanandRaman:2022AdvancedAccountancy,HimalayaPublications, Mumbai.
2. Tulsian,2022AdvancedAccounting,TataMcGrawHills, Noida.
3. CharumathiandVinayagam,2023FinancialAccounting,S.ChandandSons,NewDelhi.
4. GoyalandTiwari,2023FinancialAccounting,TaxmannPublications,NewDelhi.
5. RobertNAnthony,DavidHawkins,KennethA.2023Merchant,Accounting:Textand Cases.McGraw-Hill Education,Noida.

NOTE:LatestEditionofTextbooksMaybeUsed

WebReference:

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

NOTE:LatestEditionofTextbooksMaybeUsed

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	1
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	2

*3–Strong, 2-Medium,1-Low

Semester-I	Core – II PRINCIPLESOFMANAGEMENT	L	T	P	C
23UCOMC14		5			5

Learning Objectives:	
LO1:	Tounderstandthebasicmanagement conceptsandfunctions
LO2:	Toknowthevarioustechniques ofplanninganddecisionmaking
LO3:	Tofamiliarizewiththeconceptsoforganisationstructure
LO4:	Togainknowledgeaboutthevarious componentsofstaffing
LO5:	Toenablethestudentsinunderstandingthecontroltechniquesofmanagement
CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Demonstratetheimportanceofprinciplesofmanagement.
CO2:	Paraphrasetheimportanceof planninganddecisionmakinginanorganization.
CO3:	Comprehend the concept of various authorizes and responsibilitiesofanorganization.
CO4:	EnumeratethevariousmethodsofPerformanceappraisal
CO5:	Demonstrate the notion of directing, co-coordination and control inthemanagement.

UnitI:Introduction toManagement

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - ManagementVs.Administration–Management:ScienceorArt– EvolutionofManagementThoughts –F.W.Taylor,HenryFayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges ofManagement-Duties&Responsibilities.

UnitII:Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance andElementsofPlanning–Types–PlanningProcess-ToolsandTechniquesofPlanning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types- StepsinDecision Making–Forecasting.

UnitIII:Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure:MeaningandTypes-Departmentalization–AuthorityandResponsibility– CentralizationandDecentralization –SpanofManagement

UnitIV:Staffing

Introduction - Concept ofStaffing- Staffing Process– Recruitment– SourcesofRecruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview–Training: Need - Types– Promotion –Management Games – Performance Appraisal -Meaning and Methods – 360 Performance Appraisal – Work from Home - ManagingWorkfromHome[WFH].

UnitV: Directing

Motivation–Meaning-Theories–Communication–Types-BarrierstoCommunications – Measures to Overcome the Barriers. Leadership – Nature - Typesand Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – SuccessfulWomenLeaders. Supervision.

Co-ordinationandControl

Co-ordination–Meaning -TechniquesofCo-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites ofEffectiveControlandControllingTechniques–ManagementbyException[MBE].

Recent TrendsinPrinciplesofManagement
Facultymemberwillimparttheknowledgeonrecenttrendsin PrinciplesofManagementtothestudentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1. Gupta.C.B,2022PrinciplesofManagement-L.M.Prasad,S.Chand&SonsCo.Ltd, NewDelhi.
2. DinkarPagare,2023Principles of Management, Sultan Chand & SonsPublications, NewDelhi.
3. P.C.Tripathi&P.NReddy,2022PrinciplesofManagement.TataMcGraw,Hill,Noida.
4. L.M.Prasad,PrinciplesofManagement,2022S.Chand&SonsCo.Ltd,NewDelhi.
5. R.K.Sharma,ShashiK.Gupta,RahulSharma,2023BusinessManagement,Kalyani Publications,NewDelhi.

SupplementaryReadings:

1. KSundar, 2022 PrinciplesofManagement,Vijay NicholeImprintsLimited,Chennai
2. HaroldKoontz,HeinzWeirich,2023EssentialsofManagement,McGrawHill,Sultan ChandandSons,NewDelhi.
3. Grifffin,2022Managementprinciplesandapplications,Cengagelearning,India.
4. H.Mintzberg2023TheNatureofManagerialWork, Harper &Row, NewYork.
5. Eccles,R.G.&Nohria,N.BeyondtheHype2023RediscoveringtheEssenceofManagement.BostonTheHarvardBusinessSchoolPress, India.

WebReference:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting

NOTE:LatestEditionofTextbooksMaybeUsed

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3
CO5	2	2	2	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2

*3–Strong, 2-Medium,1-Low

Semester-I	Elective-I BUSINESSCOMMUNICATION	L	T	P	C
23UCOME15-I		4			3

Learning Objectives:	
LO1:	Toenablethestudentstoknowabout theprinciples,objectivesandimportanceofcommunicationincommercea ndtrade.
LO2:	Todevelopthestudentstounderstand abouttrade enquiries
LO3:	Tomakethestudentsawareabout varioustypes of businesscorrespondence.
LO4:	Todevelopthestudents towritebusiness reports.
LO5:	Toenablethelearners toupdatewithvarioustypesof interviews

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Acquirethebasicconceptof businesscommunication.
CO2:	Exposedtoeffectivebusinessletter
CO3:	Paraphrasetheconceptofvariouscorrespondences.
CO4:	Prepare Secretarial Correspondence like agenda, minutes andvariousbusiness reports.
CO5:	Acquiretheskill ofpreparinganeffectiveresume

UnitI:Introduction toBusinessCommunication

Definition–Meaning–ImportanceofEffectiveCommunication–ModernCommunicationMethods–BarrierstoCommunication–E-Communication-Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

UnitII:TradeEnquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – ComplaintsandAdjustments–CollectionLetters–SalesLetters–CircularLetters**UnitIII:BankingCorrespondence**

Banking Correspondence – Types – Structure of Banking CorrespondencElementsofaGoodBankingCorrespondence–Insurance–MeaningandTypes

InsuranceCorrespondence–DifferencebetweenLifeandGeneralInsurance–Meaning of Fire Insurance – Kinds – Correspondence Relating to MarineInsurance–AgencyCorrespondence–Introduction–Kinds–StagesofAgentCorrespondence–TermsofAgencyCorrespondence

UnitIV:SecretarialCorrespondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda andMinutes of Report writing – Introduction – Types of Reports – Preparation of ReportWriting

UnitV:ApplicationLetters

Application Letters – Preparation of Resume – Interview: Meaning – Objectives andTechniquesofVariousTypesofInterviews–PublicSpeech– CharacteristicsofaGoodSpeech

Recent TrendsinBusinessCommunication
FacultymemberwillimparttheknowledgeonrecenttrendsinBusinessCommunicationt othestudentsandthesecomponentswillnotcoverintheexamination.

Text Books:

1. RajendraPal&J.S.Korlahalli,2023EssentialsofBusinessCommunication-SultanChand&Sons-NewDelhi.
2. GuptaandJain,BusinessCommunication,2023SahityabahvanPublication,NewDelhi.
3. K.P.Singha,2023BusinessCommunication,Taxmann,NewDelhi.
4. R.S.N.PillaiandBhagavathi.S,2023CommercialCorrespondence,ChandPublications, NewDelhi.
5. M.S.RameshandR.Pattenshetty,2023EffectiveBusinessEnglishandCorrespondence,S. Chand &Co,Publishers,NewDelhi.

SupplementaryReadings:

1. V.K.JainandOmPrakash,2022Businesscommunication,S.Chand,NewDelhi.
2. RithikaMotwani,2022Businesscommunication, Taxmann, NewDelhi.
3. ShirleyTaylor,2022CommunicationforBusiness-PearsonPublications-NewDelhi.
4. Bovee,Thill,Schatzman, 2023BusinessCommunicationToday-PearsonEducation,PrivateLtd-NewDelhi.
5. Penrose, Rasbery, Myers, 2023 Advanced Business Communication,Bangalore.

WebReference:

1. https://accountingseekho.com/
2. https://www.testpreptraining.com/business-communications-practice-exam-questions
3. https://bachelors.online.nmims.edu/degree-programs

NOTE:LatestEditionofTextbooksMaybeUsed

Out come Mapping

	ProgrammeOutcomes												Programme SpecificOutcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	1
CO2	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2	2	1
CO3	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	2	1	1
CO4	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	2	2	2
CO5	2	2	2	3	3	2	2	2	3	3	2	2	2	2	2	3	1	1

*3–Strong, 2-Medium,1-Low

Semester- I	ELECTIVE - 1 INDIANECONOMICDEVELOPMENT	L	T	P	C
23UCOME15 - 2		4			3

Learning Objectives:	
LO1:	Tounderstandtheconceptsof Economicgrowthanddevelopment
LO2:	Toknowthefeaturesandfactorsaffectingeconomicdevelopment
LO3:	Togainunderstandingaboutthecalculationofnationalincome
LO4:	Toexaminetheroleofpublicfinanceineconomicdevelopment
LO5:	Tounderstandthecausesofinflation

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Tounderstandtheconceptsof Economicgrowthanddevelopment
CO2:	Toknowthefeaturesandfactorsaffectingeconomicdevelopment
CO3:	Togainunderstandingaboutthecalculationofnationalincome
CO4:	Toexaminetheroleofpublicfinanceineconomicdevelopment
CO5:	Tounderstandthecausesofinflation

UnitI:EconomicDevelopmentandGrowth

ConceptsofEconomicGrowthandDevelopment.MeasurementofEconomicDevelopment :PerCapitaIncome,BasicNeeds,PhysicalQualityofLifeIndex,HumanDevelopment IndexandGenderEmpowerment Measure.

UnitII:EconomicDevelopment

Factors affecting Economic Development - Characteristics of Developing Countries-Population and Economic Development- Theories of Demographic Transition. HumanResourceDevelopmentandEconomicDevelopment

UnitIII:National Income

Meaning, Importance, National Product-Concept, types of measurement,Comparison of National Income at Constant and Current Prices. SectorialContribution to National Income. National Income and Economic Welfare**UnitIV :PublicFinance**

Meaning,Importance,RoleofPublicFinanceinEconomicDevelopment,PublicRevenue-Sources,DirectandIndirecttaxes,ImpactandIncidenceofTaxation,PublicExpenditure-Classification and Cannons of Public Expenditure, Public Debt-Need,SourcesandImportance,Budget-Importance,TypesofDeficits-Revenue,Budgetary,PrimaryandFiscal,DeficitFinancing.

.**UnitV: MoneySupply**

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power,Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, -PriceIndex- CPIandWPI,RoleofFiscalPolicyinControllingMoneysupply.

RecentTrendsin Indian EconomicDevelopment
Faculty member will impart the knowledge on recent trends in Indian EconomicDevelopmentto the students and these components will not cover in theexamination.

Text Books:

1. Dutt andSundaram,2023IndianEconomy,S.Chand,NewDelhi
2. V.K.Puri,S.K.Mishra,2023IndianEconomy,HimalayaPublishinghouse,Mumbai
3. RemeshSingh,2023IndianEconomy, McGrawHill,Noida.
4. NitinSinghania, 2023IndianEconomy, McGrawHill,Noida.
5. Sanjeverma,2022TheIndianEconomy,UniquePublication,Shimla.

SupplementaryReadings:

1. GhatakSubrata 2023IntroductiontoDevelopmentEconomics,RoutledgePublications, NewDelhi.
2. SukumoyChakravarthy2023DevelopmentPlanning-IndianExperience, OUP,NewDelhi.
3. RameshSingh, 2023Indian Economy,McGrawHill, Noida.
4. Mier,Gerald,M2023LeadingissuesinEconomicDevelopment,OUP,NewDelhi.
5. Todaro,MichealP2023 EconomicDevelopmentinthethirdworld,OrientLongman,Hyderabad

WebReference:

1. http://www.jstor.org
2. http://www.indiastat.com
3. http://www.epw.in

NOTE:LatestEditionofTextbooksMaybeUsed

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	**3**	3	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**2**	2	1	2	**3**	**2**	2	1	2
CO2	**3**	2	3	**3**	**3**	**3**	**3**	3	**3**	**2**	2	1	2	**3**	**2**	2	1	1
CO3	**3**	1	3	**3**	**3**	**3**	**3**	3	**3**	**2**	1	1	2	**3**	**2**	1	1	2
CO4	**3**	2	3	**3**	**3**	**3**	**3**	3	**3**	**2**	2	2	2	**3**	**2**	2	2	**1**
CO5	**2**	**2**	**3**	3	**2**	**2**	**2**	**2**	**2**	**3**	1	1	2	**2**	**3**	1	1	**1**

***3**–Strong, **2**-Medium,**1**-Low

Semester - I	ELECTIVE - 1 BUSINESSECONOMICS	L	T	P	C
23UCOME15-3		4			3

Learning Objectives:	
LO1:	Tounderstandtheapproachestoeconomicanalysis
LO2:	Toknowthevariousdeterminantsofdemand
LO3:	Togainknowledgeonconcept andfeaturesof consumerbehaviour
LO4:	Tolearnthelawsofvariableproportions
LO5:	To enable the students to understand the objectives and importanceofpricingpolicy

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Explainthepositiveandnegativeapproachesineconomicanalysis
CO2:	Understoodthefactorsof demandforecasting
CO3:	Knowtheassumptions andsignificanceof indifferencecurve
CO4:	Outlinetheinternalandexternaleconomiesof scale
CO5:	Relateandapplythevariousmethodsofpricing

UnitI:IntroductiontoEconomics

IntroductiontoEconomics–Wealth,WelfareandScarcityViewsonEconomics– Positive and Normative Economics - Definition – Scope and Importance ofBusiness Economics - Concepts: Production Possibility frontiers – OpportunityCost – Accounting Profit and Economic Profit – Incremental and MarginalConcepts–TimeandDiscountingPrinciples– ConceptofEfficiency-BusinessCycle:- Inflation,Depression,Recession,Recovery,ReflationandDeflation.

UnitII:Demand&SupplyFunctions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand andits Exceptions. Elasticity of Demand: Definition, Types, Measurement andSignificance. Demand Forecasting - Factors Governing Demand Forecasting - MethodsofDemandForecasting,LawofSupplyandDeterminants

UnitIII: ConsumerBehavior

Consumer Behavior –Meaning, Concepts andFeatures –Law ofDiminishingMarginal Utility–Equi-MarginalUtility–IndifferenceCurve: Meaning,Definition,Assumptions,SignificanceandProperties– Consumer'sEquilibrium.Price,Incomeand Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods -Derivation of Individual Demand Curve and Market Demand Curve with the help ofIndifferenceCurve.

UnitIV:TheoryofProduction

Concept of Production - Production Functions: Linear and Non – LinearHomogeneous Production Functions - Law of Variable Proportion – Laws ofReturnstoScale-DifferencebetweenLawsofvariableproportionandreturnstoscale – Economies of Scale – Internal and External Economies – Internal andExternalDiseconomies-Producer'sequilibrium

UnitV:ProductPricing

Price and Output Determination under Perfect Competition, Short Period andLong Period Price Determination, Objectives of Pricing Policy, its importance,PricingMethodsandObjectives– PriceDeterminationunderMonopoly,kindsofMonopoly,PriceDiscrimination,Determinationof PriceinMonopoly–MonopolisticCompetition – Price Discrimination, Equilibrium of Firm in MonopolisticCompetition–Oligopoly–Meaning–

Recent TrendsinBusiness Economics
Faculty member will impart the knowledge on recent trends in BusinessEconomicsto the students and these components will not cover in theexamination.

features,"KinkedDemand"Curve

Text Books:

1. H.L.Ahuja,2023BusinessEconomics–Micro&Macro-SultanChand&Sons,NewDelhi.
2. C.M.Chaudhary,2023BusinessEconomics-RBSAPublishers-Jaipur-03.
3. Aryamala.T, 2023BusinessEconomics,VijayNocole,Chennai.
4. T.PJain,2023BusinessEconomics,GlobalPublicationPvt.Ltd,Chennai.
5. D.M.Mithani,2023nBusinessEconomics,HimalayaPublishingHouse,Mumbai.

SupplementaryReadings:

1. S.Shankaran,2023BusinessEconomics-MarghamPublications,Chennai.
2. P.L.Mehta,2023ManagerialEconomics–Analysis,Problems&Cases,SultanChand&Sons,NewDelhi.
3. PeterMitchelsonandAndrewMann,2023EconomicsforBusiness-ThomasNelsonAustralia
4. RamsinghandVinaykumar,BusinessEconomics,2023ThakurPublicationPvt.Ltd, Chennai.
5. SaluramandPriyankaJindal,2023BusinessEconomics,CAFoundationStudymaterial,Chennai.

WebReference:

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

NOTE:LatestEditionofTextbooksMaybeUsed

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6
CO1	3	3	3	3	2	2	1	2	3	2	2	1	2	2	2	1	2	2
CO2	3	3	3	3	2	2	1	2	3	2	2	1	1	2	2	1	1	1
CO3	3	3	3	3	2	1	1	2	3	2	1	1	2	2	1	1	2	2
CO4	3	3	3	3	2	2	2	2	3	2	2	2	1	2	2	2	1	2
CO5	2	2	2	2	3	1	1	2	2	3	1	1	1	3	1	1	1	2

Semester- I	SKILL ENHANCEMENTCOURSE – 1 (NME- I) DIGITAL BANKING	L	T	P	C
23UCOMN16		2			2

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 havedepthknowledgeinpoint 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:	Explainthe need fordigitalbankingproducts and theusage ofcards.
CO2:	Classifytheusageofvariouspaymentsystems.
CO3:	Discusstheprofitability,riskmanagementandfraudsof mobileandinternetbanking.
CO4:	AnalysetheapprovalprocessesofPOSterminals.
CO5:	ExplaintheproductfeaturesandservicesofATMandCash DepositMachine.

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 -NewTechnologies-Europay,MasterandVisaCard(EMV)-TapandGo,NearFieldCommunication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital BankingProducts -DigitalLending–DigitalLendingProcess-Non-Performing-Asset(NPA.

Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - ImmediatePaymentService(IMPS)–NationalUnifiedUSSDPlatform(NUUP)-NationalAutomatedClearingHouse(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTransaction System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic FundTransfer(NEFT) - InnovativeBanking&Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features andDiversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites,IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - BlockchainTechnology-Types-Crypto currencyandBitcoins

Unit IV:Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processesfor POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - CloudbasedPoint of Sale – Cloud Computing-BenefitsofPOSin RetailBusiness.

Unit V:Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine(ATM) - CashDeposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money TransferSystems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, BrownLabel and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security,SurveillanceandFraudPrevention.

Recent Trends in Digital Banking

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

Text Books:

1. IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3. RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K. 2017 E-Banking:The IndianExperience.BhartiPublications,2017.

Supplementary Readings:

1. Arunajatesan 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. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

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

2 http://www.himpub.com/documents/Chapter1859.pdf.

Semester- I	FOUNDATION COURSE FUNDAMENTALS OF BUSINESS STUDIES	L	T	P	C
23UCOMF17		2			2

A bridge course for the students of commerce faculty is conducted every year to gethestudentstheknowledgeofcommercefaculty. Themainobjectiveofthecourseis to bridge the gap between subjects studied at School level and subjectsthey 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 educationalcourses. Bridge course is preparative course for college level course with anacademic curriculum that is offered to enhance the knowledge of the students bymeans of preparing for the intellectual challenges of commerce subject and to know basicinformationaboutcoresubject.

Bridge courses are the tool to help students to success in their graduate levelstudies. It is also a pre requisite and foundational course to know the basicinformation aboutcommerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

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

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1 :	Tomakethestudentsfamiliarwiththebasicconceptsof c o m m e r c e , and Management Fields.
CO2 :	ToencourageandmotivatetheStudentsforthecommerceEducation.
CO3 :	Tomakethestudentsawaretowardsthevariousbranchesofcommerceforexample,Accounts,Banking and Auditing.

Unit I Commerce-Introduction

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

Unit II Accounting-Introduction

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

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,Kindsof media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations ofAuditing -Distinction between Auditing & Investigation -Distinction betweenAccounting&Auditing -BasicPrinciplesofAudit-ClassificationofAudit- Entrepreneurial Development-Characteristics of an entrepreneur-Functionsof an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Conceptof WomenEntrepreneurs

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 andAdministration-SlabRate -FilingofReturns-ResidentialStatus.

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Semester- II	பொதுதமிழ்-II	L	T	P	C
23UTAML21		6			3

Semester - II	GENERAL ENGLISH - II	L	T	P	C
23UENGL22		6			3

Semester - II	CORE- III FINANCIALACCOUNTING-II	L	T	P	C
23UCOMC23		5			5

Learning Objectives:	
LO1:	Thestudentsareable topreparedifferentkindsofaccountssuch HigherpurchaseandInstalmentsSystem.
LO2:	Tounderstandtheallocationof expensesunderdepartmentalaccounts
LO3:	To gain an understanding about partnership accounts relating toAdmissionandretirement
LO4:	Provides knowledge to the learners regarding Partnership Accountsrelating todissolutionof firm
LO5:	Toknowtherequirements of international accountingstandards

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	ToevaluatetheHirepurchaseaccountsandInstalmentsystems
CO2:	ToprepareBranchaccounts andDepartmental Accounts
CO3:	To understand the accounting treatment for admission andretirementinpartnership
CO4:	ToknowSettlementof accountsatthetimeofdissolutionof afirm.
CO5:	ToelaboratetheroleofIFRS

UnitI:HirePurchaseandInstallmentSystem

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default andRepossession - Hire Purchase Trading Account Instalment System - Calculation ofProfit

UnitII:Branch and DepartmentalAccounts

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock andDebtorssystem–DistinctionbetweenWholesaleProfitandRetailProfit– IndependentBranches (Foreign Branches excluded) - Departmental Accounts: Basis of AllocationofExpenses–Inter-Departmental Transfer atCostor SellingPrice**.**

UnitIII:PartnershipAccounts-I

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - CalculationofHiddenGoodwill–RetirementofaPartner –DeathofaPartner.

UnitIV:PartnershipAccounts-II

DissolutionofPartnership-Methods– SettlementofAccountsRegardingLossesandAssets–Realizationaccount– TreatmentofGoodwill–PreparationofBalanceSheet -InsolvencyofaPartner–OneormorePartnersinsolvent–AllPartnersinsolvent-

GarnerVsMurray–Accounting Treatment-PiecemealDistribution–SurplusCapitalMethod– Maximum Loss Method.

UnitV:AccountingStandardsforfinancialreporting

Objectives and Uses of Financial Statements for Users-Role of AccountingStandards - Development of Accounting Standards in India-Requirements ofInternational Accounting Standards - Role of Developing IFRS-IFRS Adoption orConvergence in India- Implementation Plan in India- Ind AS- An Introduction -DifferencebetweenIndASandIFRS.

RecentTrendsinFinancialAccounting

FacultymemberwillimparttheknowledgeonrecenttrendsinFinancialAccountingtothe studentsandthesecomponentswill notcover inthe examination.

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	**3**	**3**	**3**	**3**	**2**	**3**	**3**	**3**	**3**	**2**	2	1	2	**3**	**2**	2	2	1
CO2	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	1	2	**3**	**2**	2	2	1
CO3	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	1	1	2	**3**	**2**	1	1	1
CO4	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	2	2	**3**	**2**	2	2	2
CO5	**2**	**2**	**2**	**2**	**3**	**2**	**2**	**2**	**2**	**3**	1	1	2	**2**	**3**	1	1	1

***3**–Strong, **2**-Medium,**1**-Low

Semester- 2	BUSINESS LAW	L	T	P	C
23UCOMC24		5			5

Learning Objectives:	
LO1:	To knowthe natureand objectivesofMercantilelaw
LO2:	Tounderstandtheessentialsofvalidcontract
LO3:	Togain knowledge on performance contracts
LO4:	TodefinetheconceptsofBailment and pledge
LO5:	Tounderstandtheessentials ofcontract ofsale

CourseOutcomes:	
	Afterthesuccessfulcompletionofthecourse,thestudentswillbeable to:
CO1:	ExplaintheObjectivesandsignificanceofMercantilelaw
CO2:	Understandtheclauses andexceptions ofIndianContract Act.
CO3:	Explainconceptsonperformance,breachanddischargeofcontract.
CO4:	Outlinethecontractofindemnityandguarantee
CO5:	Explainthevarious provisionsofSaleofGoods Act 1930

UnitI:Introduction

Anintroduction–Definition–ObjectivesofLaw-Law:MeaninganditsSignificance,Mercantile Law:Meaning, Definition, Nature,Objectives,Sources,Problems ofMercantileLaw

UnitII:Elements ofContract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract,Classification of Contract, Offer and Acceptance – Consideration – Capacity ofContract–FreeConsent-LegalityofObject–ContingentContracts–VoidContract

UnitIII:PerformanceContract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights,Time and Place of Performance, Reciprocal Promises, Assignment of Contracts -RemediesforBreach ofcontract -TerminationandDischargeofContract-QuasiContract

UnitIV:ContractofIndemnityandGuarantee

Contractof IndemnityandContractofGuarantee-ExtentofSurety'sLiability,Kindsof Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment–Concept–EssentialsandKind-ClassificationofBailments,DutiesandRightsofBailorandBailee–LawofPledge–Meaning–EssentialsofValidPledge,PledgeandLien,RightsofPawnerandPawnee.

UnitV:SaleofGoodsAct1930

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - ConditionsandWarranties-TransferofProperty–ContractsinvolvingSeaRoutes-SalebyNon-owners-Rightsand dutiesofbuyer-RightsofanUnpaid Seller

RecentAmendementsinBusinessLaw

Faculty member will impart the knowledge on recent Amendments in BusinessLawto the studentsand thesecomponentswillnotcoverintheexamination.

Text Books:

1. N.D.Kapoor,2023BusinessLawsSultanChand andSons,New Delhi.
2. R.S.N. Pillai2023BusinessLaw, S.Chand,NewDelhi.
3. M C Kuchhal& Vivek Kuchhal, 2023 Business law, S Chand Publishing, NewDelhi
4. M.V.Dhandapani,2023BusinessLaws, Sultan Chand and Sons,NewDelhi.
5. ShusmaAurora,2023BusinessLaw,Taxmann, NewDelhi.

SupplementaryReadings:

1. PreethiAgarwal,2023BusinessLaw,CAfoundationstudymaterial,Chennai.
2. Saravanavel,Sumathi,Anu,2023BusinessLawHimalayaPublications,Mumbai.
3. Kavya and Vidhyasagar,2023 BusinessLaw,Nithya Publication,NewDelhi.
4. D.Geet, BusinessLaw2023NiraliPrakashanPublication,Pune.
5. M.R.Sreenivasan, 2023Business Laws,Margham Publications,Chennai.

NOTE:LatestEditionofTextbooksMaybeUsed

WebReference:

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. http://swcu.libguides.com/buslaw
3. http://libguides.slu.edu/businesslaw

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	3	**3**	**3**	**3**	**3**	**2**	**3**	**3**	**3**	**3**	**2**	2	1	2	**3**	**2**	**2**	2
CO2	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	1	2	**3**	**2**	**2**	2
CO3	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	1	1	2	**3**	**2**	1	2
CO4	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	2	2	**3**	**2**	**2**	2
CO5	**2**	**2**	**2**	**2**	**2**	**3**	**2**	**2**	**2**	**2**	**3**	1	1	2	**2**	**3**	**2**	2

***3**–Strong,**2-**Medium,**1**-Low

Semester- II	ELECTIVE – II BUSINESSENVIRONMENT	L	T	P	C
23UCOME25-1		4			3

Learning Objectives:	
LO1:	Tounderstandthenexusbetweenenvironment andbusiness.
LO2:	ToknowthePoliticalEnvironmentinwhichthebusinessesoperate.
LO3:	TogainaninsightintoSocial Environment.
LO4:	TofamiliarizetheconceptsofanEconomicEnvironment.
LO5:	TolearnthetrendsinGlobal Environment.

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Rememberthenexusbetweenenvironmentandbusiness.
CO2:	Applytheknowledgeof Political Environmentinwhichthebusinessesoperate.
CO3:	Analyzethevariousaspects ofSocialEnvironment.
CO4:	EvaluatetheparametersinEconomicEnvironment.
CO5:	Createaconduciveenvironmentforbusinesstooperateglobally.

UnitI:AnIntroduction

The Concept of Business Environment - Its Nature and Significance – Brief Overviewof Political – Cultural – Legal – Economic and Social Environments and their ImpactonBusinessandStrategic Decisions.

UnitII:PoliticalEnvironment

Political Environment – Government and Business Relationship in India – ProvisionsofIndianConstitutionPertainingtoBusiness.

UnitIII:SocialandCulturalEnvironment

Social and Cultural Environment – Impact of Foreign Culture – Castes andCommunities – Linguistic and Religious Groups – Types of Social Organization –SocialResponsibilitiesofBusiness.

UnitIV:EconomicEnvironment

Economic Environment – Economic Systems and their Impact of Business – MacroEconomic Parameters like GDP - Growth Rate Population – Urbanization - FiscalDeficit – Plan Investment – Per Capita Income and their Impact on BusinessDecisions.

UnitV:Technological Environment

Technological Environment – Meaning- Features OF Technology-Sources ofTechnology Dynamics-Transfer of Technology- Impact of Technology onGlobalization- Status of Technology in India- Determinants of TechnologyEnvironment.

RecentTrendsinBusinessEnvironment

Faculty member will impart the knowledge on recent trends in BusinessEnvironment to the students and these components will not cover in theexamination.

Text Books:

1. C.B.Gupta,2023BusinessEnvironment,SulthanChand&Sons,NewDelhi
2. FrancisCherunilam,2023BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3. Dr. V.C.Sinha,2023BusinessEnvironment,SBPDPublishingHouse, UP.
4. Aswathappa.K,2023Essentialsof BusinessEnvironment,HimalayaPublishingHouse,Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, 2023 Business Environment,Kalyani Publications,NewDelhi

SupplementaryReadings:

1. Veenakeshavpailwar,2023BusinessEnvironment,PHILearningPvtLtd,NewDelhi
2. Shaikhsaleem,2023BusinessEnvironment,Pearson,NewDelhi
3. S.Sankaran,2023BusinessEnvironment,MarghamPublications,Chennai
4. NamithaGopal,2023BusinessEnvironment,VijayNicoleImprintsLtd.,Chennai
5. IanWorthington,ChrisBritton,EdThompson,2023TheBusinessEnvironment,FT PrenticeHall,NewJersey

NOTE:LatestEditionofTextbooksMaybeUsed

WebReference:

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	3	**3**	**3**	**3**	**3**	**2**	**3**	**3**	**3**	**3**	**2**	2	1	2	**3**	**2**	**2**	2
CO2	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	1	2	**3**	**2**	**2**	2
CO3	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	1	1	2	**3**	**2**	1	2
CO4	**2**	**3**	**3**	3	**3**	**2**	**3**	**3**	3	**3**	**2**	2	2	2	**3**	**2**	**2**	2
CO5	**3**	**2**	2	1	2	**3**	**2**	**2**	2	**3**	**2**	2	1	2	**3**	**2**	**2**	2

***3**–Strong, **2**-Medium,**1**-Low

Semester- II	ELECTIVE - II INSURANCEAND RISKMANAGEMENT	L	T	P	C
23UCOME25-2		4			3

Learning Objectives:	
LO1:	Toknowtheconceptsandprinciplesof contractofinsurance
LO2:	Tounderstandthebasicfeaturesof lifeinsurance
LO3:	Togainknowledgeontheprinciplesof generalinsurance
LO4:	To examine the Insurance Regulatory and Development Authority1999 (IRDA)
LO5:	Toknowtheriskmanagementprocess

CourseOutcomes:	
	After the successful completion of the course, the students will beableto:
CO1:	Identifythe workingsofinsurance andhedging
CO2:	Evaluatethetypesofinsurancepoliciesandsettlement
CO3:	Settleclaimsundervarioustypes ofgeneralinsurance
CO4:	Knowtheprotectionprovidedforinsurancepolicyholders underIRDA
CO5:	Evaluatetheassessment andretentionof risk

UnitI:IntroductiontoInsurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract ofInsurance – General Concepts of Insurance – Insurance and Hedging – Types ofInsurance–InsuranceIntermediaries.

UnitII:LifeInsurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Featuresof Life Insurance Contracts - Life Insurance Products –Traditional and Unit LinkedPolicies – Individual and Group Policies - With and Without Profit Policies – Policies -TypesofLifeInsurancePolicies.

.**UnitIII:GeneralInsurance**

GeneralInsuranceBusiness-FundamentalPrinciplesofGeneralInsurance–Types-FireInsurance–MarineInsurance–MotorInsurance–PersonalAccidentInsurance – LiabilityInsurance –MiscellaneousInsurance–ClaimsSettlement.

UnitIV:Risk Management

Risk Management – Objectives – Process – Identification, Evaluation, Retention andRiskTransfer–RiskFinancing-LevelofRiskManagement–CorporateRiskManagement–Management ofRisk byIndividual.

UnitV:IRDAAct1999

InsuranceRegulatoryandDevelopmentAuthority1999(IRDA)–Introduction–Purpose, Duties, Powers, and Functions of IRDA – Operations of IRDA – InsurancePolicyholders'ProtectionunderIRDA–Exposure/PrudentialNorms-SummaryProvisionsofRelatedActs.

RecentAmendementsinInsurance
Faculty member will impart the knowledge on recent Amendments in Insurance tothestudents andthesecomponents willnotcoverintheexamination.

Text Books:

1. NeetiGupta,AnujGuptaandAbhaChopra,2023RiskManagementandInsurance,KalyaniPublishers,NewDelhi.
2. N.Premavathy2023ElementsofInsurance,SriVishnuPublications,Chennai.
3. M.N.Mishra&S.B.Mishra,2023InsurancePrinciplesandPractice,SChandPublishers,NewDelhi.
4. MichelCrouhy,2023TheEssentialsofRiskManagement,McGrawHill,Noida.
5. ThomasColeman,2023A PracticalGuidetoRiskManagement,CFA,India.

SupplementaryReadings:

1. JohnC.Hull,2023RiskManagementandFinancialInstitutions(WileyFinance),John wiley&sons, NewJersey.
2. P.K.Gupta,2023InsuranceandRiskManagement,HimalayaPublications,Mumbai.
3. Sunilkumar,2023InsuranceandRiskManagement,Golgatiapublishers,NewDelhi.
4. NaliniPravaTripathy,2023PrabirPaal,InsuranceTheory&Practice,PrenticeHallofIndia.
5. AnandGanguly 2023InsuranceManagement,NewAgeInternationalPublishers.

NOTE:LatestEditionofTextbooksMaybeUsed

WebReference:

1. https://www.mcminnlaw.com/principles-of-insurance-contracts/
2. https://www.investopedia.com/terms/l/lifeinsurance.asp
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

OutcomeMapping

	ProgrammeOutcomes												ProgrammeSpecificOutcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	**2**	**3**	**3**	**3**	**3**	**2**	2	1	2	**3**	**2**	**2**	2	1	1	2	**3**	2
CO2	**2**	**3**	**3**	3	**3**	**2**	2	1	2	**3**	**2**	**2**	2	1	1	2	**3**	2
CO3	**2**	**3**	**3**	3	**3**	**2**	1	1	2	**3**	**2**	1	2	1	1	2	**3**	2
CO4	**2**	**3**	**3**	3	**3**	**2**	2	2	2	**3**	**2**	**2**	2	1	2	2	**3**	2
CO5	**3**	**2**	**2**	2	**3**	**2**	2	1	2	**3**	**2**	**2**	2		1	2	**3**	2

***3**–Strong, **2**-Medium,**1**-Low

Semester- II	ELECTIVE -II OFFICE MANAGEMENT & SECRETARIAL PRACTICE	L	T	P	C
23UCOME25-3		4			3

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

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To familiar with modern office management.
CO2:	Tofamiliar with the work atmosphere
CO3:	To train the students in maintaining and running the office effectively.
CO4:	To understand and organize data records
CO5:	To gain knowledge about the role of a secretary

Unit 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.

Unit 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.

.**Unit 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

Unit 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 — Centralized vs. Decentralized 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.

Unit 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.

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

Text Books:

1. R S N Pillai&Bagavathi , 2023 Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, 2023 Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, 2023 Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. 2023 Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson 2023 Text book of Office Management, Tata McGraw-Hill, Noida.

Supplementary Readings:

1. Chhabra, T.N., 2023 Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.
2. Terry, George R, 2023 Office Management and Control, Irwin, United States.
3. Duggal, Balraj, 2023 Office Management and Commercial Correspondence, KitabMahal, New Delhi.
4. Dr. I.M. Sahai, 2023 Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5. T Ramaswamy, 2023 Principles Of Office Management, Himalaya Publishers, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Reference:

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

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes					
CO	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**1**	**2**	**3**	**4**	**5**	**6**
CO1	**3**	**2**	2	1	2	**3**	**2**	**2**	2	1	1	2	**3**	2	2	1	1	2
CO2	**3**	**2**	2	1	2	**3**	**2**	**2**	2	1	1	2	**3**	2	2	1	1	2
CO3	**3**	**2**	1	1	2	**3**	**2**	1	2	1	1	2	**3**	2	2	1	1	2
CO4	**3**	**2**	2	2	2	**3**	**2**	**2**	2	1	2	2	**3**	2	2	1	2	2
CO5	**3**	**2**	2	1	2	**3**	**2**	**2**	2		1	2	**3**	2	2	**2**	1	2

***3**– Strong, **2-** Medium, **1**- Low

Semester - II	SKILL ENHANCEMENTCOURSE –2 (NME- II) FUNDAMENTALS OF FINTECH	L	T	P	C
23UCOMN26		2			2

Learning Objectives:	
LO1:	To educate the students to introduce Fintech
LO2:	To gain knowledge in Financial Technology and Digital payments
LO3:	To acquire knowledge in Cryptocurrencies
LO4:	To know the knowledge in Block chin Technology
LO5:	To 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 Of The 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 Dna Of 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 - III

CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC33	5				5	5	25	75	100

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

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	**15**
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	**15**

V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	**15**
	TOTAL	**75**

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Textbooks

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, 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 VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
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
23UCOMC34	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, VikasPublication, 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
23UCOME35-1	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 Intelligence Property Rights

Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai &Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
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
23UCOME35-2	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
23UCOME35-3	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

SEMESTER: III SEC: IV PART: III	SKILL ENHANCEMENT COURSE-4 23UCOMS36: STOCK MARKET OPERATIONS	CREDIT: 1 HOURS: 1/W

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

Unit I: Introduction

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

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO,FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs 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 IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screenofNationalStockExchange (www.nseindia.com)anddemonstrate
   a)Procedureof placingbuying/sellingorder.
   b) TradingWorkstationStation(TWS)ofspotmarketandfinancialderivativemarkets(Futuresand Options).
4. Learndemattradingandinvestmentwith thehelpof relevantsoftware(WorkingonVirtualtradingplatform).

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.FinancialMarketsandServices.New Delhi:HimalayaPublishingHouse.New Delhi
2. Benjamin,G.1949.TheIntelligentInvestor.NewYork:HarperPublishing.
3. Dalton,J.M.2001.HowTheStockMarketWorks? NewYork:Prentice HallPress.Machiraju,H.
4. Machiraju,H.R. 2019.Merchant Banking.NewDelhi:New AgePublishers.

Supplementary Readings:

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

SEMESTER: III SEC: V PART: III	Skill Enhancement Course-5 23UCOMS37: NEW VENTURE PLANNING & DEVELOPMENT	CREDIT: 2 HOURS: 2/W

Learning Objectives:	
LO1:	To acquaint students with knowledge of Setting up a new Business
LO2:	To enable the students to understand the legal challenges in setting up Business
LO3:	To impart the students to search for entrepreneurial capital
LO4:	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5:	To understand the role BusinessPlanPreparationforNew Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Generateabusinessideausingdifferenttechniquesanddescribesourcesofinnovative ideas
CO2:	Evaluateadvantagesof acquiring anongoingventurewithacasestudy;
CO3:	Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea;
CO4:	Developa marketingplanforabusiness idea;
CO5:	Prepare andpresentawell-conceived BusinessPlan

Unit I: StartingNewVentures

NewVenture:Meaningandfeatures.Opportunityidentification.Thesearchfornewideas.Sourceof innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity:The role of creative thinking. Developing creativity. Impediments to creativity. The pathways toNew Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture:Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How aFranchiseworks.Franchiselaw. Evaluatingthe franchisingopportunities.

Unit II: LegalChallengesin SettingupBusiness

IntellectualPropertyProtection:Patents,Trademarks,andCopyrights.RequirementsandProcedureforfilingaPatent,Trademark,andCopyright.LegalactsgoverningbusinessesinIndia.IdentifyingForm of Organisation and theirprocedures and compliances.

Unit III: SearchforEntrepreneurialCapital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-VentureProposals. Evaluatingthe VentureCapitalist.
Financingstages.AlternateSourcesofFinancingforIndianEntrepreneurs.BankFunding.Government Policy Packages. State Financial Corporations (SFCs). Business Incubators andFacilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like:StartupIndia, Stand UpIndia,MakeinIndia,etc.

Unit IV: MarketingAspectsofNew Ventures

DevelopingaMarketingPlan:CustomerAnalysis,GeographicalAnalysis,EconomicalAnalysis,LinguisticAnalysis,Sales AnalysisandCompetitionAnalysis.MarketResearch.SalesForecasting.Evaluation.PricingDecision.

Unit V: BusinessPlanPreparationforNew Ventures

BusinessPlan:Concept.PitfallstoAvoidinBusinessPlan.BenefitsofaBusinessPlan.Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive
Summary.BusinessDescription.Marketing:MarketNicheandMarketShare.Research,DesignandDevelopment. Operations. Management. Finances. Critical-Risk. Harvest Strategy. MilestoneSchedule

PracticalExercises:

Thelearnersarerequiredto:

1. Generateabusinessideausingdifferenttechniquesanddescribesourcesof innovativeideas.
2. Evaluateadvantages of acquiring anongoingventurewith acasestudy.
3. PresentanideawhichcanhaveIPRlikepatentsalongwithcomparativeanalysisofpatentsalreadygrant ed in similarfield.
4. Presentacomparativeanalysisofvariousgovernmentschemeswhicharesuitableforthebusinessidea(developedin exercise 1).
5. Developa marketingplan forthe business idea (developed inexercise 1).
6. Prepareandpresentawell-conceived BusinessPlan.

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.

Text Books:

1. Allen,K.R.(2015).LaunchingNewVentures:AnEntrepreneurialApproach.Boston:Cengage Learning
2. Barringer,B.R.,&Ireland,R.D.(2015).Entrepreneurship:SuccessfullyLaunchingNewVentures.London: Pearson.
3. Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship:ASouth-AsianPerspective.Boston:Cengage Learning
4. Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge,USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture,Kogan Page Ltd,Great Brittan
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

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC43	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 -**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**	**15**
II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	**15**

	IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	**15**
		TOTAL	**75**

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account

Textbooks

1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
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
23UCOMC44	5				5	5	25	75	100

Learning Objectives	
LO1	Toknowtheconceptandfunctionsofmarketing
LO2	Tounderstandtheimportanceofmarketsegmentation
LO3	Toexaminethestagesofnewproductdevelopment
LO4	Togainknowledgeonthevarious advertisingmedias
LO5	Toanalysetheglobalmarketenvironment

Prerequisite:ShouldhavestudiedCommerceinXIIStd

Unit	Contents	No. ofHours
I	**IntroductiontoMarketing** Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing.	**15**
II	**MarketSegmentation** Meaninganddefinition-Benefits–Criteriaforsegmentation– Typesofsegmentation–Geographic–Demographic– Psychographic–Behavioural–Targeting,Positioning & Repositioning - Introduction to ConsumerBehaviour– ConsumerBuyingDecisionProcess and Post Purchase Behaviour – – Motives. Freud's TheoryofMotivation.	**15**
III	**Product&Price** MarketingMix—anoverviewof4P'sofMarketingMix– Product–IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing– Kinds of Pricing.	**15**

IV	**PromotionsandDistributions** Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods.	**15**
V	**CompetitiveAnalysisandStrategies** Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstanding ofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Developanunderstandingontheroleandimportanceofmarketing
CO2	Applythe4p's ofmarketingintheirventure
CO3	Identifythefactorsdeterminingpricing
CO4	UsethedifferentChannels ofdistributionofindustrialgoods
CO5	UnderstandtheconceptofE-marketingandE-Tailing

Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi

ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi

2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE:LatestEdition ofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
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
23UCOME45-1	4				3	3	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
23UCOME45-2	3				3	3	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.chdslsa.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
23UCOME45-3	3				3	3	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 1st year B.Com.

UNIT	Contents	No. of Hours
I	**Introduction to Operations research and Linear Programming Problem** Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	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		
-	S Kalavathy, Operations Research, Vikas Publications, Noida	
-	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019	
-	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
-	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
-	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

SEMESTER: IV SEC: VI PART: III	Skill Enhancement Course- 6 23UCOMS46: BRAND MANAGEMENT	CREDIT: 2 HOURS: 2/W

Learning Objectives:	
LO1:	familiarize the basic knowledge on branding
LO2:	understand brand positioning.
LO3:	gain knowledge on brand extension
LO4:	understand the elements of brand equity.
LO5:	know the position of retail branding.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the concept of branding
CO2:	Discuss the brand positioning and identify brands
CO3:	Explain the elements of brand extension.
CO4:	Summarize the impact of celebrity brand
CO5:	Discuss the determinants of successful brand management

Unit I: Branding

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

Unit II: Brand Positioning

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building.

Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

Unit III: Brand Extension

Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.

Unit IV: Brand Equity

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

Unit V: Brand Management

Strategic brand management- Successful brand development-effective brand management.

Retail Branding: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

Text Books:

1. S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai
2. Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
3. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand& Company New Delhi.
4 Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

Supplementary Readings:

1. Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications
2. Kotler, P., and Armstrong. 2016. Principles of Marketing,Persons Education. New York
3. Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai
4. Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.
5. Kotler, P., Lane, K., and Keller. 2017. Marketing Management,Pearson Education, New York

SEMESTER: IV SEC: VII PART: III	Skill Enhancement Course- 7 23UCOMS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT	CREDIT: 2 HOURS: 2/W

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 theses documents are handled by the shipping and forwarding agents
LO3:	acquire knowledge in import documentation
LO4:	know the how the frights 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 frame work-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: Fright forwarding and Transportation

Fright 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 Forwardin 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. hajan 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. as 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. hajan 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.

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC51	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 – Specific Price Method – Simple and Weighted Average Method.	15
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 &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC52	5				4	5	25	75	100

Learning Objectives		
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function	
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization 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-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	**15**
	TOTAL	**75**
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC53	5				4	5	25	75	100

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

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee& the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	
2	https://www.legalraasta.com/itr/income-from-salary/	
3	https://taxguru.in/income-tax/income-house-properties.html	

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

THIRD YEAR – SEMESTER – V

CORE –XII : PROJECT WITH VIVA-VOCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
3UCOMD54	5				4	5	25	75	100

(Refer to the Regulations)

THIRD YEAR – SEMESTER – V

ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME55-1	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 XII Std

Unit	Contents	No. of Hours
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	12
II	**Financial Decision** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12
III	**Investment Decision** Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12
IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12

V	**Working Capital Decision** Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	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	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
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	
3	https://www.investopedia.com/terms/w/workingcapital.asp	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

ELECTIVE – 2 /2 : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME55-2	4				3	4	25	75	100

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Indirect Tax** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	**An Overview of Goods & Service Tax (GST)** Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	**CGST & IGST Act 2017** Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	**Procedures under GST** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	**Customs Act 1962** Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12
	TOTAL	60

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra &Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

ELECTIVE – 3 /4 : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME56-1	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	**Introduction to HRM** Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	**12**
II	**RECRUITMENT AND SELECTION** Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	**12**
III	**TRAINING AND DEVELOPMENT** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	**12**
IV	**INDUSTRIAL RELATIONS** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	**12**

V	**EMPLOYEE WELFARE** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	**12**
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, 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 Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

ELECTIVE – 4 /4 : INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME56-2	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 XII Std

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12

V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

SEMESTER: V PART: IV	23UCOMI58: SUMMER INTERNSHIP	CREDIT: 2 HOURS: --

(Refer to the Regulations)

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC61	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 analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC62	6				4	6	25	75	100

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

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**
IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**

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

THEORY 20% & PROBLEMS 80%

CO	**Course Outcomes**
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

Textbooks

1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.

Reference Books

1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
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: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMC63	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 stSem

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	**18**
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	**18**
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	**18**
	TOTAL	**90**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	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 – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

ELECTIVE: VII: ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME64-1	4				3	5	25	75	100

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

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
TOTAL		**75**

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities

CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

ELECTIVE – VII: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME64-2	1	2	2		3	5	25	75	100

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

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Word Processing** Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15
II	**Mail Merge** Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15
III	**Preparing Presentations** Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	**Spreadsheet and its Business Applications** Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15
V	**Creating Business Spreadsheet** Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and 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 &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

ELECTIVE - VIII: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME65-1	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 21st Century.	15
III	**Supply Chain Management** Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	**Supply Chain Drivers** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	**Aligning the Supply Chain with Business Strategy** SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	TOTAL	75

Course Outcomes	
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
Textbooks	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

ELECTIVE – VIII: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOME65-2	1	2	2		3	5	25	75	100

Learning Objectives	
LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	**15**
II	**Financial, Logical and Text Functions Financial Functions** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	**15**
III	**Statistical Analysis** Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	**15**
IV	**Reference** Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	**15**
V	**Projects and Applications** Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	**15**
	TOTAL	**75**

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel
Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	HarjitSuman, 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 May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMESE

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOMF66	2				2	2	25	75	100

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

Prerequisites: Should have studied Commerce in XII Std

UNIT	Details	No. of Hours
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6
IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6

	TOTAL	**30**
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India's Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

SEMESTER: VI PART: V	23UCOMX67: EXTENSION ACTIVITY	CREDIT: 1 HOURS: --

(Refer to the Regulations)