



**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited
think • innovate • transform

PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

DEPARTMENT OF COMMERCE

CURRICULUM & SYLLABUS

FOR

B.COM (Professional Accounting)

(Based on Outcome Based Education)

(I - VI Semester)

REGULATION – 2023

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PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

(Deemed to be University)

Our Institution is committed to the following Vision, Mission and core values, which guide us in carrying out our Commerce Department mission and realizing our vision:

INSTITUTION VISION	
To be a University of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society	
INSTITUTION MISSION	
UM1	Offering well balanced programmes with scholarly faculty and state-of-art facilities to impart high level of knowledge.
UM2	Providing student - centered education and foster their growth in critical thinking, creativity, entrepreneurship, problem solving and collaborative work.
UM3	Involving progressive and meaningful research with concern for sustainable development.
UM4	Enabling the students to acquire the skills for global competencies.
UM5	Inculcating Universal values, Self respect, Gender equality, Dignity and Ethics.
INSTITUTION CORE VALUES	
<ul style="list-style-type: none">• Student – centric vocation• Academic excellence• Social Justice, equity, equality, diversity, empowerment, sustainability• Skills and use of commerce for global competency• Continual improvement• Leadership qualities• Societal needs• Lifelong Learning process• Team work• Entrepreneurship for men and women• Rural development• Basic, Societal, and applied research on Energy, Environment, and Empowerment.	

DEPARTMENT OF COMMERCE

DEPARTMENT VISION
To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce

DEPARTMENT MISSION	
DM1	To effectively impart commerce education to the students
DM2	To undertake consultancy and sponsored research projects with involvement of faculty and students
DM3	To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders
DM4	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society

Mapping of University Mission (UM) and Department Mission (DM)

	UM 1	UM 2	UM 3	UM 4	UM 5
DM 1	3	2	1	2	-
DM 2	-	2	1	1	2
DM 3	2	2	2	2	1
DM 4	3	3	1	2	2
	8	9	5	7	5

1-Low

2- Medium

3 – High

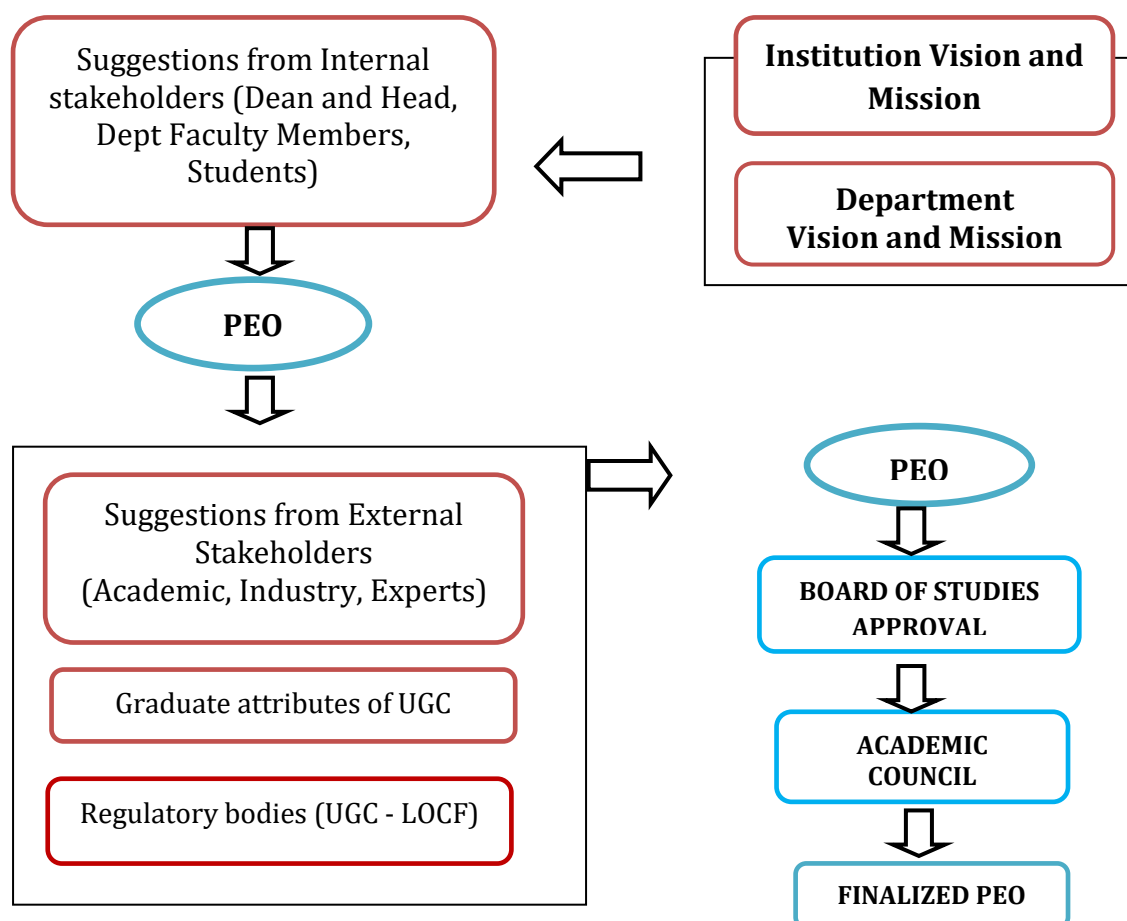
MEMBERS OF THE BOARD OF STUDIES

Sl. No.	Name	Designation	Representing
1.	Dr.N.Jayanthi	Associate Professor/ Head	Chairperson
2.	Dr.J.Gayathiri	Associate Professor, Department of Commerce, BDU	Member - Academic Expert
3.	CA.C.Rajagopal	M/s. C.R & Co, Chartered Accountant, Pattukottai, Thanjavur.	Member - Industry Expert
4.	Dr.P.Vijayalakshmi	Dean/FHSM	Member
5.	Dr.D.Umamaheswari	Professor	Member
6.	Ms.B.Gowri	Assistant Professor	Member
7.	Ms.P.Nagalakshmi	Assistant Professor	Member
8.	Mr.R.Amarnath	Assistant Professor	Member
9.	Ms.K.Mehala	Assistant Professor	Member
10.	Dr.S.Prabhu	Assistant Professor	Member
11.	Ms.K.Sumithra	Assistant Professor	Member

12.	Ms.P.Saranya	Assistant Professor	Member
13.	Mr.T.Baskaran	Assistant Professor	Member
14.	Ms.E.Hephzibah Rosalind	Assistant Professor	Member
15.	Dr.M.Ananthi	Assistant Professor	Member
16.	Mr.B.Ramesh Kanna	Teaching Assistant	Member
17.	Mr.B.Balarathinam	Assistant Professor	Member
18.	Ms.A..Anthoniammal	Assistant Professor	Member
19.	Dr.S.Subendiran	Assistant Professor	Member
19.	Ms.N.Jancy Rani	Assistant Professor	Member
18.	Ms.Priyadharshni.J	Senior Student	Member
19.	Mr.Shri Arinanth Jain	Senior Student	Member

PEO PROCESS ESTABLISHMENT

The faculty of the Commerce department at our institution met on different occasions for discussion and a final work session to complete the steps of the process in order to draft the set of PEOs for Commerce Department to assess the graduates few years after graduation.



The framework for the review the PEOs at the departmental level involving all the faculty members comprised the following broad stages.

1. Using the key words and phrases extracted from the Mission Statement of the institution and department to identify attributes to measure graduates.
2. Capturing the distinction between the educational objective and the student outcomes.
3. Formulating each objective to be measurable.

The programme educational objectives for the commerce programme describe accomplishments that graduates are expected to attain one year after graduation. Graduates will have applied their expertise to contemporary problem solving, be engaged professionally, and have continued to learn and adapt, and have contributed to their organizations through leadership and teamwork.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

Based on the mission of the department, the B.Com Professional Accounting programme educational objectives are formulated as

PEO1	To produce employable graduates in area of business, commerce and allied fields
PEO2	To pursue professional and higher educations
PEO3	To develop entrepreneurial skills to enable students to be self-employed/entrepreneur
PEO4	To inculcate business ethics and social responsibility

Mapping of Programme Educational Objectives (PEOs) with Department Mission (DM)

	DM 1	DM 2	DM3	DM 4
PEO 1	3	1	2	2
PEO 2	3	2	1	2
PEO 3	1	2	1	3
PEO 4	1	1	1	1
	8	6	5	8

1- Low

2 – Medium

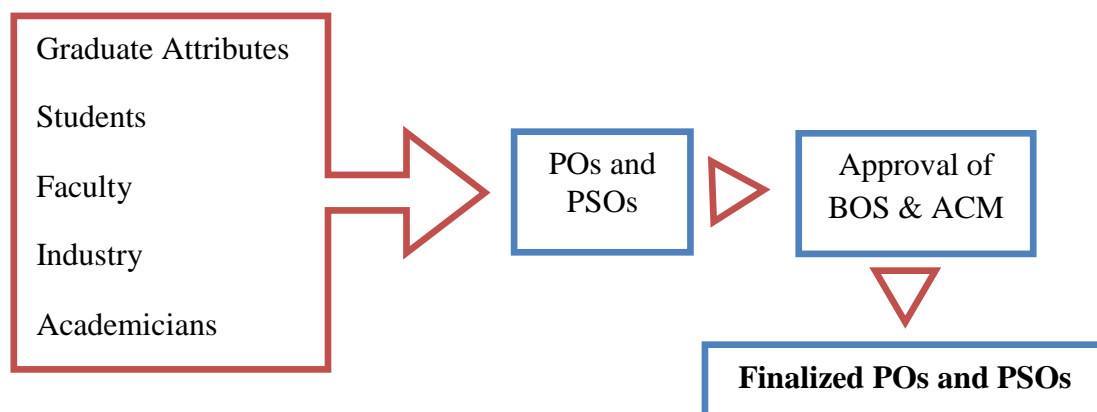
3-High

The development of vision, mission and programme educational objectives is tuned in line with the global and national standards and it is assured that the department vision and mission facilitate in meeting the vision and mission of the Institution.

The Programme Educational Objectives shall cover both theoretical Knowledge and Practical exposures.

- Achievements in terms of professional, ethical, and Communicational aspects required by the profession for which the programme prepares students (team work, ethical behavior, effective communication, etc.)
- Achievements in terms of management and leadership skills (project managers, accountant, section supervisors etc.)
- Achievements in terms of life-long learning and continuous education (certifications, conferences and workshops attendance, etc.)
- Achievements in terms of pursuing higher education.
- Other aspects could be considered when defining educational objectives such as the ability to engage in entrepreneurship activities

PO PROCESS ESTABLISHMENT



PROGRAMME OUTCOMES (POs) AND PROGRAMME SPECIFIC OUTCOMES (PSOs)

At the time of graduation, competency of the student is measured through the attainment of programme outcomes and Programme Specific Outcomes. The quantification of programme outcomes attainment is measured through the assessment of established course outcomes for each course.

PROGRAMME OUTCOMES	
PO1	Apply theoretical and practical knowledge of commerce and business in the areas like Marketing, Finance, Accounting, HR, Tax, and Economics.
PO2	Identify specific skills related to various areas of commerce for industry readiness or to venture as a start-up/entrepreneur.
PO3	Formulate the problems, collect relevant data, and apply disciplinary knowledge and transferable skills to give inclusive and equitable solution.
PO4	Identify, understand, and apply ICT tools and Technologies for Commerce and Business applications.

PO5	Analyse business issues and actions that have impact on Community, Environment, Gender equality, and Sustainability.
PO6	Apply ethical principles in Business and Life
PO7	Develop communication, entrepreneurial and managerial skills and adapt to the challenges of corporate world.
PO8	Demonstrate leadership qualities in business team.
PO9	Exhibit sense of self and demonstrate the ability to plan one's own learning to changing business scenario.
PSO1	Gain proficiency in Financial Accounting, Taxation and Financial statement analysis.
PSO2	Adapt to the dynamic business world with constant upgradation of professional skills.

Mapping of Programme Educational Objectives (PEOs) with Programme Outcomes (POs) and Programme Specific Objective (PSOs)

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	Total
PEO 1	3	2	1	2	1	2	2	1	2	2	2	20
PEO 2	3	3	2	2	1	1	2	1	2	3	3	23
PEO 3	2	1	2	1	3	1	3	2	1	2	1	19
PEO 4	2	1	1	1	1	3	2	2	1	1	1	16
Total	10	7	6	6	6	7	9	6	6	8	7	78

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

GRADUATE ATTRIBUTES

GA1	Disciplinary Knowledge: Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce
GA2	Communication Skill: Ability to communicate long standing unsolved problems in commerce and to show the importance of commerce as precursor to various market developments since the beginning of the civilization
GA3	Critical Thinking: Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business
GA4	Problem Solving: Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same
GA5	Research Related Skills: Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic

GA6	Information and Communication Technology (ICT) digital literacy: Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes
GA7	Self-directed Learning Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
GA8	Moral and Ethical Awareness/Reasoning Ability to ascertain unethical behaviour, falsification, and manipulation of information and manage self and various social systems
GA9	Life-long learners: Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce

Mapping of Programme Outcomes (POs) and Programme Specific Objectives (PSOs) with Graduate Attributes (GAs)

	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9
PO1	3	2	1	0	1	1	1	0	1
PO2	2	3	1	1	1	1	0	1	0
PO3	1	0	3	1	1	2	0	1	1
PO4	2	1	0	3	1	1	1	1	1
PO5	0	1	2	1	3	0	1	1	1
PO6	1	0	1	0	1	3	1	1	2
PO7	2	1	0	1	1	1	3	1	1
PO8	1	2	1	1	0	2	1	3	1
PO9	1	0	1	1	1	2	1	1	3
PSO1	3	2	2	1	2	2	1	3	3
PSO2	3	2	2	1	2	2	1	3	3

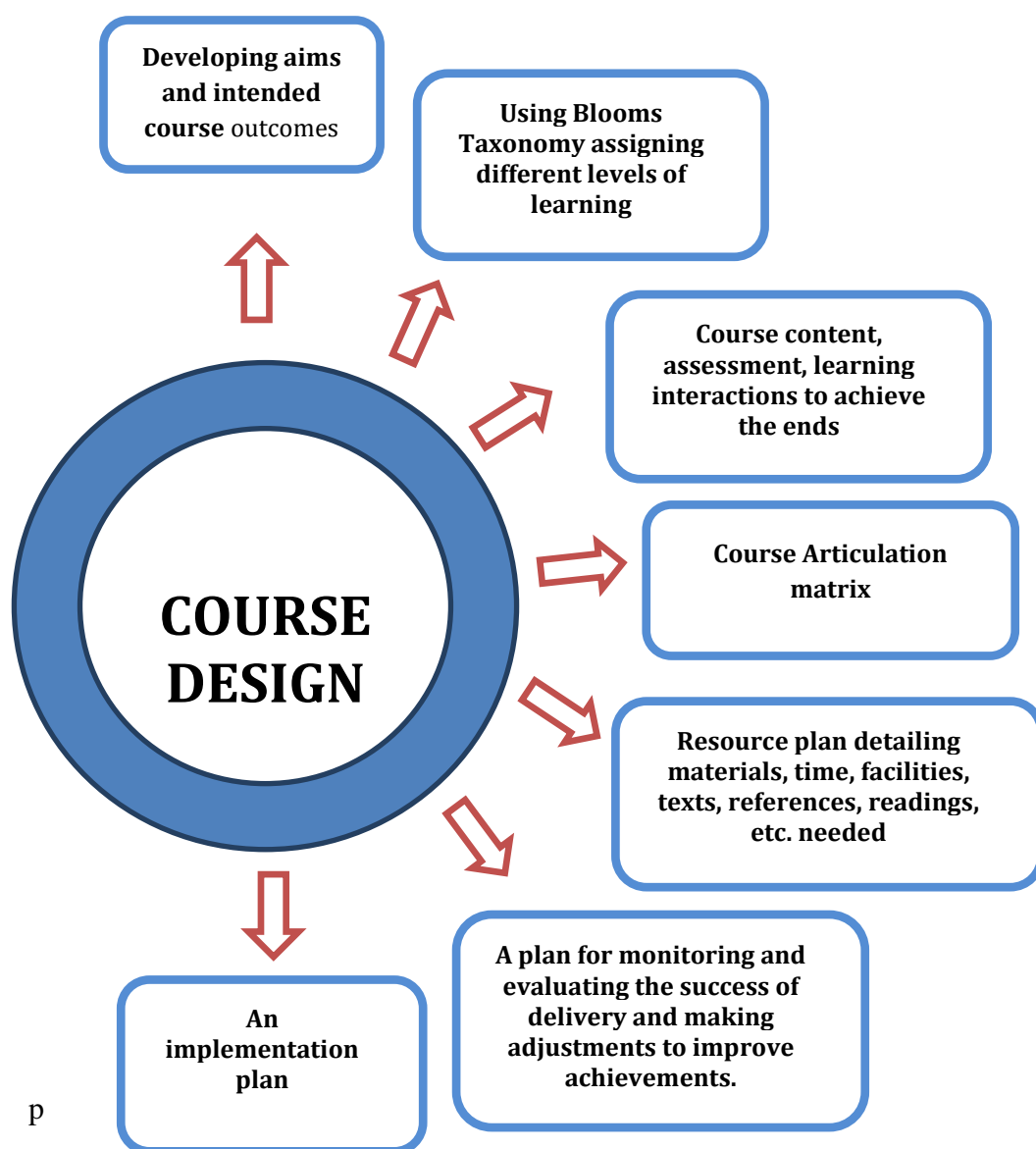
1. Slightly

2 – Supportive

3 - Highly related

COURSE DEVELOPMENT PROCESS

The following elements were developed by the faculty involved after interaction and discussions.



In aligning programme outcome and graduate attributes, courses offered to the degree programme are finalized based on the standard template finalized by the Institution.

CURRICULUM DEVELOPMENT

The B.Com (Professional Accounting) curriculum is drawn to define the multi-skills of the student in the field of commerce to meet the global challenges and equip them in implementing advanced managerial strategies and techniques to provide justifiable solutions for prerequisite problems of the society. In addition to their competencies, students must possess engagement skills, sustained learning and adapting, leadership, teamwork with good command in the communication skills. The faculty members have been allotted for developing the courses and its outcomes as given below. The course contents have been developed and updated after dynamic and frequent discussions with each other, field experts and with students. The curriculum development is ensured that students receive integrated, comprehensible learning experiences that contribute towards their personal, academic and professional learning and development. Courses and topics were designed and developed within a framework which consists of specified curriculum, assessment provisions, and identified educational aims and learning outcomes.

FACULTY MEMBERS ASSIGNED FOR COURSE DEVELOPMENT

Sl. No	Course Name	Staff In-charge
1.	Financial Accounting	Dr.D.Umamaheswari Professor –Commerce
2.	Spread Sheet Accounting	Dr.D.Umamaheswari Professor – Commerce
3.	Business Organisation and Management	Dr.D.Umamaheswari Professor –Commerce
4.	Performance Management	Mr.T.Baskaran, AP- Commerce
5.	Advanced Corporate Accounting	Dr.S.Prabhu, AP- Commerce
6.	Financial Management and Data Analytics	Dr.S.Prabhu, AP- Commerce
7.	Financial Reporting	Dr.S.Prabhu, AP- Commerce
8.	Macro Economics	Dr.N.Jayanthi Associate Professor – Commerce
9.	Business Mathematics and Statistics	Dr.Bhuvaneshwari, Asso. Professor- Mathematics
10.	Income Tax Theory Law and Practice	Dr.D.Umamaheswari Professor –Commerce
11.	Banking Theory Law and Practice	Dr.N.Jayanthi Associate Professor – Commerce

CURRICULUM AND SYLLABI OF B.COM (PROFESSIONAL ACCOUNTING)**REGULATION – 2023****SEMESTER – I**

Category	Code	Course Name	L	T	P	SS	H	C
LAN-1		Tamil - I / Fundamentals of Tamil – I	3	0	0	0	3	3
AECC-1		English – I	3	0	0	0	3	3
CC-1		Financial Accounting	5	1	0	1	7	5
CC-2		Business Economics	4	0	0	1	5	4
CC-3		Spread Sheet Accounting	3	0	2	1	6	4
UMAN-1		Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Library	0	0	0	0	1	0
		Mentoring	0	0	0	0	1	0
		Soft skill	0	0	0	0	2	0
		Total	19	1	2	4	30	20

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
LAN-2		Tamil - II / Fundamentals of Tamil – II	3	0	0	0	3	3
AECC-2		English – II	3	0	0	0	3	3
CC-4		Advanced Financial Accounting	5	1	0	0	6	5
CC-5		Corporate Accounting	5	0	0	0	5	5
CC-6		Legal Aspects in Business	4	0	0	0	4	4
CC-7		Goods and Service Tax and Customs Law	5	0	0	0	5	5
UMAN-2		Environmental Studies	1	0	0	1	2	1
		Field Visit	0	0	0	0	0	2
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	0
		Total	26	1	0	1	30	28

SEMESTER – III

Category	Code	Course Name	L	T	P	SS	H	C
LAN-3		Tamil - III / Fundamentals of Tamil – III	3	0	0	0	3	3
AECC-3		English – III	3	0	0	0	3	3
CC 8		Business Mathematics and Statistics	5	0	0	0	5	5
CC 9		Advanced Corporate Accounting	5	1	0	0	6	5
SEC-1		Skill Based Elective – I	3	0	2	0	5	4
OE-1		Open Elective – I	3	0	0	0	3	3
UMAN-3		Disaster Management	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	0
		MOOC (Extra Credit)	0	0	0	0	0	0
		Total	23	1	2	1	30	24

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	C
LAN-4		Tamil - IV / Fundamentals of Tamil – IV	3	0	0	0	3	3
AECC-4		English – IV	3	0	0	0	3	3
CC-10		Cost Accounting	5	1	0	0	6	5
CC-11		Income Tax Theory Law and Practice	5	0	0	0	5	5
SEC-2		Skill Based Elective – 2	3	0	2	0	5	4
OE-2		Open Elective – 2	3	0	0	0	3	3
		Soft Skills	0	0	0	0	2	0
		Library	0	0	0	0	2	0
		Mentoring	0	0	0	0	1	0
		Total	22	1	2	0	30	23

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	H	C
CC-12		Computerised Accounting – Tally Practical	0	0	8	0	8	4
CC-13		Financial Management and Data Analytics	5	0	0	0	5	5
CC-14		Auditing and Assurance	4	0	0	0	4	4
DSE-1		Discipline Specific Elective – 1	4	0	0	0	4	4
DSE-2		Discipline Specific Elective – 2	4	0	0	0	4	4
OE-3		Open Elective – 3	3	0	0	0	3	3
IPT		Internship Practical Training	0	0	0	0	0	3
		Mentoring	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, SwatchBharat)	0	0	0	0	1	0
		Total	20	0	8	0	30	27

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	H	C
CC-15		Innovative Entrepreneurial Development	4	0	0	1	5	4
CC-16		Management Accounting	4	1	0	0	5	4
DSE-3		Discipline Specific Elective – 3	4	0	0	0	4	4
DSE-4		Discipline Specific Elective – 4	4	0	0	0	4	4
Project		Project Report	4	1	0	1	6	5
UMAN-4		Cyber Security	1	0	0	1	2	1
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	2
		Mentoring	0	0	0	0	1	0
		Library	0	0	0	0	1	0
		Total	21	2	0	3	30	24

LIST OF SKILL BASED ELECTIVE COURSES

Semester – III**SEC – 1 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
SEC1A		Communication and Documentation in Business	3	0	2	0	5	4
SEC1B		Digital Marketing	3	0	2	0	5	4
SEC1C		Human Resource Management	3	0	2	0	5	4

Semester – IV**SEC – 2 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
SEC2A		E-Commerce	3	0	2	0	5	4
SEC2B		Business Organisation and Management	3	0	2	0	5	4
SEC2C		Corporate Law and Secretarial Practice	3	0	2	0	5	4

LIST OF DISCIPLINE ELECTIVE COURSES**Semester – V****DSE – 1 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A		Financial Markets and Institutions	4	0	0	0	4	4
DSE1B		International Business	4	0	0	0	4	4
DSE1C		Financial Reporting	4	0	0	0	4	4

Semester – V**DSE – 2 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A		Investment Management	4	0	0	0	4	4
DSE2B		Banking Theory Law and Practice	4	0	0	0	4	4
DSE2C		Business Environment	4	0	0	0	4	4

Semester – VI**DSE – 3 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE3A		Principles of Insurance	4	0	0	0	4	4
DSE3B		Financial Technology and Analytics	4	0	0	0	4	4
DSE3C		Performance Management	4	0	0	0	4	4

Semester – VI**DSE – 4 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A		Macro Economics	4	0	0	0	4	4
DSE4B		Micro Finance	4	0	0	0	4	4
DSE4C		Corporate Governance	4	0	0	0	4	4

Note:

L – Lecture
SS – Self Study

T – Tutorial
H – Hours

P – Practical
C – Credits

Total Credit and Mark Distribution

Parts	Category of Courses	No of Courses × Credits	Semesters						Total Credits	UGC Credits	Deviation %	Total Marks
			I	II	III	IV	V	VI				
Part – I	Tamil – I / Foundational Tamil – I Tamil – II / Foundational Tamil – II Tamil – III / Foundational Tamil – III Tamil – IV/ Foundational Tamil – IV	4 x 3	3	3	3	3			12	12	Nil	400
Part – II	English I English II English III English IV	4 x 3	3	3	3	3			12	8	-4	400
Part – III	Core	9 x 5 7 x 4	13	19	10	10	13	8	73	60	-13	1600
Part – III	SEC: Skill Based Elective Course	2 x 4			4	4			8	16	-8	200
Part – III	DSE: Discipline Specific Elective	4 x 4					8	8	16	24	-8	400
Part – IV	GE: Open Elective	3 x 3			3	3	3		9	12	-3	300
Part – IV	IPT: Internship Practical Training	1 x 3					3		3	-	+3	100
Part – IV	UMAN1: Human Ethics, Values, Rights, and Gender Equality UMAN2: Environmental Studies UMAN3: Disaster Management UMAN4: Cyber Security	4 x 1	1	1	1			1	4	-	+4	400
Part – IV	Project	1 x 5						5	5	-	+5	100
Part – IV	Field Visit	1 x 2		2					2	-	+2	100
Part – V	Extension Activity	1 x 2						2	2	-	+2	100
	Total		20	28	24	23	27	24	146	132	14	4100

SEMESTER - I**TAMIL – I / FOUNDATION TAMIL - I**

Course Code	Course Name	L	T	P	SS	H	C
	TAMIL – I / FOUNDATION TAMIL – I	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	3:0:0	3	0	0	0	3	3

ENGLISH -I

Course Code	Course Name	L	T	P	SS	H	C
	English -I	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

Course Outcomes (COs)

On the successful completion of this course students would be able to

CO1: Cog (Re): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (C): Adapt important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	10+0+0
II	Listening and Speaking: iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in speaking vi. Intelligibility in speaking	10+0+0
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	13+0+0
IV	Basics of Writing: ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	12+0+0
	Lecture	Tutorial
	45	0
	Total	45

Text books

1. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman
2. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth Edition). New Delhi, OUP

Table 1: Mapping of Cos with POs

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	FINANCIAL ACCOUNTING	5	1	0	1	7	5
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	5	1	0	1	7	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (AP): Apply the Generally Accepted Accounting Principles while recording transactions and preparing financial statements

CO2: Cog (AP): Prepare the final accounts of a sole trader with adjustments

CO3: Cog (AP) : Prepare depreciation accounts using straight-line method and diminishing balance method.

CO4: Cog (AP): Compute profit under single entry system using net worth and conversion method.

CO5: Cog (AP): Prepare capital and revenue account transactions and **Calculate** interest under account current and average due date.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.	15+3+0+3
II	Preparation of Final Accounts: Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries – Preparation of Final Accounts.	15+3+0+3
III	Accounting for depreciation Need for and significance of depreciation, methods of providing depreciation – straight-line method and diminishing balance method - Reserves and provisions.	15+3+0+3
IV	Accounting from incomplete records Difference between single entry and double entry system of accounting, Ascertainment of profit, Net worth method- Conversion method. Accounts of Non -Trading Institutions Receipt & Payments account – Income & Expenditure Account.	15+3+0+3
V	Capital & Revenue and Account Current & Average Due Date: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Meaning of Capital and Revenue Income and Expenditure – Deferred Revenue Expenditure – Capital and Revenue Profit and Loss. Account Current – Methods of Calculation of Interest – Calculation of Average Due Date.	15+3+0+3
	Problem – 80%; Theory – 20%	
	Practical Exercises: The learners are required to:	

	1. Download 'Framework for the Preparation and Presentation of Financial Statements' from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein. 2. Collect and examine the balance sheets of business Organisations to study how these are prepared. 3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.				
		Lecture	Tutorial	Self study	Total
		75	15	15	105

Text Books

1. S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, "Financial Accounting", Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, "Advanced accounting" S.Chand & company ltd., New Delhi, edition 2013.

Reference books:

1. Dr. M.A. Arulanandam & Dr. K.S. Raman, "Advanced Accountancy" Himalaya publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced accounts", Sultan & chand publications, New Delhi 2013.
3. .L. Nagarajan N.Vinayagam, Mani.P.L "Principles of Accountancy", S.Chand & company ltd, New Delhi – 2013.
4. T.S. Grewal," Introduction to Accountancy", S.Chand & company ltd, New Delhi – 2014.
5. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

E-Resources:

1. https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
2. https://onlinecourses.nptel.ac.in/noc22_mg34/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	1	0	0	0	1	1
CO2	3	1	0	0	0	0	0	0	0	1	0
CO3	3	1	0	0	0	0	0	0	0	1	0
CO4	3	1	0	0	0	0	0	0	0	1	0
CO5	3	1	0	0	0	0	0	0	1	1	0
Total	15	6	0	0	0	1	0	0	1	5	1

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ECONOMICS

Course Code	Course Name	L	T	P	SS	H	C
	BUSINESS ECONOMICS	4	0	0	1	5	4
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	3:0:0	4	0	0	1	5	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): *Describe* the different economic systems function in various economic decisions

CO2: Cog (Un): *Explain* the concept of demand and utility analysis.

CO3: Cog (Un): *Infer* the relationship between inputs used in production and the resulting outputs and costs

CO4: Cog (Un): *Interpret* the various facets of pricing under different market situations.

CO5: Cog (Un): *Explain* the various methods of measuring National income.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making.	12+0+0+3
II	Demand and Utility analysis Theory of Demand and supply-Elasticity of demand – Concept, kinds-price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis.	12+0+0+3
III	Production Function and Cost of Production Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, ISO cost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.	12+0+0+3
IV	Pricing and Market Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing	12+0+0+3
V	Macro Aspect of Business Economics National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and	12+0+0+3

	causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.							
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Apply concept of demand analysis in real life; 2. Study various effects in changes in demand and supply in consumption; 3. Visit local markets and classify firms into various markets; 4. Visit any industrial unit and study its production process; 5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply; 6. Visit any industrial unit and classify its cost into fixed and variable costs; 7. Analyze the effects of changes in demand and supply on pricing policies. 							
		<table> <tr> <th>Lecture</th><th>SS</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	SS	Total	60	15	75
Lecture	SS	Total						
60	15	75						
Text Books <ol style="list-style-type: none"> 1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House. 2. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd. 3. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House. 								
Reference books: <ol style="list-style-type: none"> 1. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers. 2. Relevant study material of ICAI: www.icaai.org. 								
E-Resources <ol style="list-style-type: none"> 1. https://books.askvenkat.org/bba-books-download 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	0	0	0	0	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	1	0	1	1	0
CO4	3	2	0	0	0	0	0	0	1	0	1
CO5	3	2	0	0	0	0	0	0	0	0	0
Total	15	9	0	0	0	0	1	0	2	2	1

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SPREAD SHEET ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	SPREAD SHEET ACCOUNTING	3	0	2	1	6	4
Prerequisites	Basic Knowledge in Accounting and Computer	L	T	P	SS	H	C

C:P:A	2:1:0	3	0	2	1	6	4
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Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (AP): Create slide presentations that includes text, graphics, animation and transitions.

CO2: Cog (AP): Apply spreadsheet functions in spreadsheet accounting

CO3: Cog (AP) : Apply mathematical functions in spreadsheet accounting

CO4: Cog (AP): Describe the reports of spreadsheet accounting

CO5: Cog (AP): Enumerate the accounting terminology in spreadsheet accounting

Syllabus:

Syllabus

Unit	Content					Hours Allotted
I	Word processing and Basics of presentations MS Word: Creating and Editing Documents –Menus, Commands, Toolbars and Icons—Formatting document – Creating Tables – Mail Merger. Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow					9+0+6+3
II	Spreadsheet Functions: Introduction to MS Excel: Spreadsheet Overview – Menus, Toolbars, Icons-Creating worksheets – Editing and Formatting –Creating a Chart Data Forms, Sort and Filter. Formulas Basic Functions – Date and Time Functions – Logical Functions - Manipulating Text using Functions – Financial and Statistical Functions – Database Functions					9+0+6+3
III	Spreadsheet Functions: Data Filter and Sort Functions – Data Validation – Conditional Filters – Pivot Tables – Group and Sub-Totals – What-if Analysis – Writing Macros (Basics) - Connect to Database (optional topic).					9+0+6+3
IV	Spreadsheet for Reporting and Analysis Import Data Sets and Spreadsheets – Set Calculations Settings – Graphs and Charts – Using QUERY Function - Statistical Trend Analysis.					9+0+6+3
V	Spreadsheet for Accounting Create and Customize a Spreadsheet to journalize and post transactions – Preparing a Budget / Costing Sheet Template – Personal Income Tax Calculator Template.					9+0+6+3
		Lecture	Practical	Self Study	Total	
		45	30	15	90	
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: 5. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai 6. Google Sheets Basics: Masato Takeda and others; TekuruInc, India 7. HarijitSuman, Excel Bible for Beginners, Kindle Editio, Chennai						

8. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

E-Resources:

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
<https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
2. https://www.youtube.com/watch?v=Nv_Nnw01FaU

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	3	0	0	1	0	0	1	0
CO2	0	0	0	3	0	0	1	0	0	1	0
CO3	0	0	0	3	0	0	1	0	0	1	0
CO4	0	0	0	3	0	0	1	0	0	1	0
CO5	0	0	0	3	0	0	1	0	0	1	0
Total	0	0	0	15	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

Course Code	Course Name	L	T	P	SS	H	C
	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	2	1
Prerequisites	Nil	L	T	P	SS	H	C
C:P:A	2.5:0:0.5	1	0	0	1	2	1

Course Outcome (COs)S

On the successful completion of this course students would able to

CO1: Cog (Re), (U): *Relate* and *Interpret* the human ethics and human relationships.

CO2: Cog (U), (Ap): *Explain* and *Apply* gender issues, equality and violence against women.

CO3: Cog (An), Aff (Re): *Classify* and *Develop* the women issues and challenges.

CO4: Cog (U), (An): *Classify* and *Dissect* human rights and report on violations.

CO5: Cog (Re), Aff (Res): *List* and **respond** to family values, universal brotherhood, fight against corruption by common man and good governance.

Syllabus:

Unit	Content	Hours Allotted						
I	Human ethics and values: Human Ethics and values - Understanding of oneself and others-motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	6+0+0						
II	Gender equality: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment	6+0+0						
III	Women issues and challenges: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	6+0+0						
IV	Human rights: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment.	6+0+0						
V	Good governance and addressing social issues: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	6+0+0						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>30</td><td>-</td><td>30</td></tr> </tbody> </table>	Lecture	Tutorial	Total	30	-	30
Lecture	Tutorial	Total						
30	-	30						

Reference Books

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – II**TAMIL – II / FOUNDATION TAMIL - II**

Course Code	Course Name	L	T	P	SS	H	C
	TAMIL – II / FOUNDATION TAMIL – II	3	0	0	0	3	3
Prerequisites	TAMIL – I / FOUNDATION TAMIL – I	L	T	P	SS	H	C
C:P:A	3:0:0	3	0	0	0	3	3

ENGLISH - II

Course Code	Course Name	L	T	P	SS	H	C
	ENGLISH- II	3	0	0	0	3	3
Prerequisites	Nil	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): *Explain* the process of listening and speaking.

CO3: Cog (Cre): *Adapt* important methods of reading.

CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Advanced Reading:	13+0+0

	i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)							
II	Advanced Writing: v. Analysing a topic for an essay or a report vi. Editing the drafts arrived at and preparing the final draft vii. Re-draft a piece of text with a different perspective (Manipulation exercise) viii. Summarise a piece of prose or poetry ix. Using phrases, idioms and punctuation appropriately.	12+3+0						
III	Principles of Communication and Communicative Competence: x. Introduction to communication – principles and process xi. Types of communication – verbal and non-verbal xii. Identifying and overcoming problems of communication. xiii. Communicative competence	10+3+0						
IV	Cross Cultural Communication: xiv. Cross-cultural communication	10+0+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>0</td><td>45</td></tr> </table>	Lecture	Tutorial	Total	45	0	45
Lecture	Tutorial	Total						
45	0	45						
Text books 1. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge. 2. Department of English, Delhi Institution (2006). Fluency in English Part II. New Delhi, OUP 3. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED FINANCIAL ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	ADVANCED FINANCIAL ACCOUNTING	5	1	0	0	6	5
Prerequisites	FINANCIAL ACCOUNTING	L	T	P	SS	H	C
C:P:A	4:1:0	5	1	0	0	6	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): Prepare accounts relating to the branch accounts.

CO2: Cog (AP): Prepare accounts relating to departmental stores

CO3: Cog (AP): Prepare hire purchase accounts using under Stock and Debtors system

CO4: Cog (AP): Prepare admission and retirement of partnership accounts.

CO5: Cog (AP): Prepare accounts of Insolvency of partners.

Syllabus:

Unit	Content	Hours Allotted
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I	Branch Accounting: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches	15+3+0+0						
II	Departmental Accounting: Departmental Accounting – Distribution of Expenses – Inter-departmental Transfer at Cost price and Invoice Price – Preparation of Departmental Trading, Profit & Loss and Balance Sheet.	15+3+0+0						
III	Hire Purchase System Accounting Procedures for entries related to interest, payment of installment amounts and depreciation in the books of Hire purchaser and Hire vendor - Default in installment payment and Repossession of Goods- Hire Purchase trading Account under Debtors system – Hire purchase adjustment a/c, Hire purchase debtors a/c and Hire purchase stock a/c under Stock and Debtors system - Installment System.	15+3+0+0						
IV	Admission and Retirement of Partners: Introduction – Admission of a partner – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill – Capital adjustment – Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment of goodwill through capital A/c only – Settlements of accounts.	15+3+0+0						
V	Dissolution of Partners: Dissolution – Insolvency of partners – Garner Vs Murray – Insolvency of all partners – Deficiency accounts – piecemeal distribution – proportionate capital method only.	15+3+0+0						
	Problem 80%; Theory 20%							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>75</td><td>15</td><td>90</td></tr> </table>	Lecture	Tutorial	Total	75	15	90
Lecture	Tutorial	Total						
75	15	90						
Text Books 1. T.S.Reddy&Dr. A. Murthy. Financial Accounting: (Recent edition), Marghan Publications, Chennai. 2. Jain S.P and Narang K.C. -Advanced Accounting, (Recent edition) Kalyani Publishers, Calcutta.								
Reference books: 1. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing 2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing. 9. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education. 10. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.								
E-Resources: 1. https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf 2. http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-11e.html 3. https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	0	0	0	1	0
CO2	2	1	0	0	0	0	0	0	0	1	0
CO3	2	1	0	0	0	0	0	0	0	1	0
CO4	2	1	0	0	0	0	1	0	0	1	0
CO5	2	1	0	0	0	0	1	0	0	1	0
Total	10	5	0	0	0	0	2	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

CORPORATE ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	CORPORATE ACCOUNTING	5	0	0	0	5	5
Prerequisites	Basic knowledge in accounting	L	T	P	SS	H	C
C:P:A	4:1:0	5	0	0	0	5	5

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (Ap): Prepare the accounting treatment for issues, forfeiture, reissue and buyback of shares of the company.

CO2: Cog (Ap): Prepare accounting treatment for Redemption of debenture.

CO3: Cog (Ap): Compute goodwill under Capitalization Method and Annuity Method

CO4: Cog (Ap): Compute shares under net assets , yield basis and fair value method.

CO5: Cog (Ap): Prepare company final accounts under provisions of the Companies Act, 2013

Syllabus:

Unit	Content	Hours Allotted
I	Accounting for Share Capital Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares	15+0+0
II	Accounting for Debentures	15+0+0

	Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture.			
III	Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (Including problems).			15+0+0
IV	Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).			15+0+0
V	Company Final Accounts: Provisions of the Companies Act, 2013 Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).			15+0+0
		Lecture	Tutorial	Total
		75	-	75
Text Books <ol style="list-style-type: none"> 1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing. 3. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Corporate Accounting. New Delhi: Vikas Publishing House. 				
Reference books: <ol style="list-style-type: none"> 1. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications. 2. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication. 3. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. 4. Tulsian, P. C., & Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing. 				
E-Resources: <ol style="list-style-type: none"> 1. https://books.google.co.in/books?id=QkRxDwAAQBAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false 2. https://www.pdfdrive.com/corporate-accounting-bcom-part-2-paper-8-e167143558.html 				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	0	0	0	1	0
CO2	3	1	0	0	0	0	0	0	0	1	0
CO3	3	1	0	0	0	0	0	0	0	1	0
CO4	3	1	0	0	0	0	0	0	0	1	0
CO5	3	1	0	0	0	0	0	0	0	1	1
Total	15	5	0	0	0	0	0	0	0	5	1

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

LEGAL ASPECTS IN BUSINESS

Course Code	Course Name	L	T	P	SS	H	C
	LEGAL ASPECTS IN BUSINESS	4	0	0	0	4	4
Prerequisites	Basic Knowledge in Law	L	T	P	SS	H	C
C:P:A	3.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

After the completion of the course, the learners will be able to:

CO1: Cog (U): *Explain* the various aspects of entering into a contract and implications of different types of contracts as per Indian Contract Act 1972.

CO2: Cog (U): *Interpret* the regulation governing the Contract of Sale of Goods Act, 1930.

CO3: Cog (U): *Summarise* the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership under Partnership Act, 1932

CO4: Cog (U): *Explain* the provisions of the Competition Act, 2002 to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act, 2019 to protect the interest of the consumers;

CO5: Cog (U): *Outline* the law governing regulation and management of foreign exchange under FEMA, 1999.

Syllabus:

Unit	Content	Hours Allotted
I	Indian Contract Act, 1872: Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	12+0+0
II	Sale of Goods Act, 1930:	12+0+0

	Nature of sale, conditions, and warranties, Performance of contract of sale and right of unpaid seller.							
III	Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008: General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	12+0+0						
IV	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.	12+0+0						
V	Foreign Exchange Management Act, 1999: Important definition, Regulation, and management of foreign exchange, RBI Guidelines on KYC. RBI Act.	12+0+0						
	Practical Exercises: The learners are required to: 1. Enlist steps involved in execution of contract. 2. Enlist steps involved in agreement to sale. 3. Enlist steps involved in discharge of contract. 4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc. 5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.							
		<table> <tr> <th>Lecture</th><th>Self Study</th><th>Total</th></tr> <tr> <td>60</td><td>-</td><td>60</td></tr> </table>	Lecture	Self Study	Total	60	-	60
Lecture	Self Study	Total						
60	-	60						
Text Books 1. Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. 2. N.D. Kapoor, Dr.RajniAbbi, (2018) Sultan Chand								
Reference books: 1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. 2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. 3. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.								
E-Resources: 1. https://d3bxy9euw4e147.cloudfront.net/oscms-prodcms/media/documents/Business_Law_I_Essentials_-_WEB.pdf								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	1	0	0	0	0	1	0
CO2	3	2	0	0	1	0	0	0	0	1	0
CO3	3	2	0	0	1	0	0	0	0	1	0
CO4	3	2	0	0	1	0	0	0	0	1	0
CO5	3	2	0	0	1	0	0	0	0	1	0
Total	15	10	0	0	5	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

GOODS AND SERVICE TAX AND CUSTOMS LAW

Course Code	Course Name	L	T	P	SS	H	C
	GOODS AND SERVICE TAX AND CUSTOMS LAW	5	0	0	0	5	5
Prerequisites	Basic Knowledge in Business Tax	L	T	P	SS	H	C
C:P:A	4.5:0.5:0	5	0	0	0	5	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Explain* the concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST.

CO2: Cog (U): *Describe* the provisions relating to levy of GST.

CO3: Cog (U): *Identify* exemptions for different types of goods and services and examine the various provisions of input tax credit.

CO4: Cog (U): *Explain* the provisions regarding penalties and interest and to prepare and file GST return on-line

CO5: Cog (U): *Summarise* the significant provisions of the customs law

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	15+0+0
II	Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.	15+0+0
III	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 applicable under GST (Period), Penalty under GST, Various provisions	15+0+0

	regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.			
IV	Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.			15+0+0
V	Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.			15+0+0
		Lecture	Tutorial	Total
		75	-	75
	Practical Exercise: Learners are required to: 1. Fill up online application for registration under GST for hypothetical firm. 2. Fill up online various forms of GST Returns for hypothetical firm. 3. Prepare e-Way bill for hypothetical firm. 4. Practical problems on computation of input tax under reverse charge for hypothetical firm. 5. Practical problems on computation of input tax credit for hypothetical firm. 6. Practical problems on payment of tax and interest, if any, for hypothetical firm.			
TEST BOOKS 1.Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited. 2.Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications				
Reference books: 1.Singhanian, V. K., &Singhanian, M. (2020). Students’ Guide to Income Tax Including GST. New Delhi: Taxmann Publication.				
E-Resources: 1. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview 2. https://www.gigapromo.in/search/quick_results				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	3	0	0	1	0	0	0	0	1	0
CO2	3	3	0	0	1	0	0	0	0	1	0
CO3	3	3	0	0	1	0	0	0	0	1	0
CO4	3	3	0	0	1	0	0	0	0	1	0
CO5	3	3	0	0	1	0	0	0	0	1	0
Total	15	15	0	0	5	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENVIRONMENTAL STUDIES

Course Code	Course Name	L	T	P	SS	H	C
	ENVIRONMENTAL STUDIES	1	0	0	1	2	1
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	1	0	0	1	2	1

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Re), (U): *Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2: Cog (U): *Illustrate* the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3: Cog (Rem), Aff (Rec): *Identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4: Cog (U),(An): *Explain* the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5: Cog (U), (Ap): *Recognize* the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Environmental Studies and Energy: Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles	6+0+0

II	Ecosystems and Biodiversity: Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	6+0+0						
III	Environmental Pollution: Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	6+0+0						
IV	Social Issues and the Environment: Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness	6+0+0						
V	Human Population and the Environment: Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	6+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>30</td><td>0</td><td>30</td></tr> </tbody> </table>	Lecture	Tutorial	Total	30	0	30	
Lecture	Tutorial	Total						
30	0	30						
Text Books <ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003. 4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, 2006. 5. Introduction to International disaster management, Butterworth Heinemann, 2006. 6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, 2004. 								
Reference Books <ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 								

3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012.
4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003.
5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007.
6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.

E-Resources

1. <http://www.e-booksdirectory.com/details.php?ebook=10526>
2. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
3. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
5. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
6. <http://www.e-booksdirectory.com/details.php?ebook=8557>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	0	0	0	0	0	0	0
CO2	3	1	0	0	0	0	0	0	0
CO3	3	1	0	0	0	0	0	0	1
CO4	3	1	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	0	0	1
Total	15	5	0	0	0	0	0	0	3

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FIELD VISIT

Course Code	Course Name	L	T	P	SS	H	C
	FIELD VISIT	0	0	0	0	0	2
Prerequisites	FIELD VISIT	L	T	P	SS	H	C
C:P:A	1:0:0	0	0	0	0	0	2

CO1: Cog (Ap): *Explore* a chance to explore new set of experiences in an informal situation

CO2: Cog (Ap): *Integrate* theory and practice

CO3: Cog (Ap): *Develop* close bonds with teachers and their peer group.

CO4: Cog (AP): *Build* life skills such as team work, communication, problem solving skills and decision making

self-awareness, self-confidence, sensitivity and appreciation for diversity, clarification of work and personal values

CO5: Cog (Un): *Learn* self-awareness, self-confidence, sensitivity and appreciation for diversity, clarification of work and personal values

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1		1	1		1	1	1		
CO2	2	1		1	1		1	1	1		
CO3	2	1		1	1		1	1	1		
CO4	2	1		1	1		1	1	1		
CO5	2	1		1	1		1	1	1		
Total	10	5		5	5		5	5	5		

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER – III**TAMIL – III / FOUNDATION TAMIL - III**

Course Code	Course Name	L	T	P	SS	H	C
	TAMIL – III / FOUNDATION TAMIL – III	3	0	0	0	3	3
Prerequisites	TAMIL – III / FOUNDATION TAMIL – III	L	T	P	SS	H	C
C:P:A	3:0:0	3	0	0	0	3	3

ENGLISH - III

Course Code	Course Name	L	T	P	SS	H	C
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	ENGLISH- III	3	0	0	0	3	3
Prerequisites	Nil	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name	L	T	P	SS	H	C
	BUSINESS MATHEMATICS AND STATISTICS	5	0	0	0	5	5

Text Books

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2010.
- Allel R.G.a: Basic Mathematics: Macmi/lan, New Delhi.
4. Dowling, E.T. Mathematics for Economics: Schaum Series, McGraw Hill, London.
5. Locmba, Paul: Linear Programming: Tata McGraw Hill, New Delhi.

E-Resources:

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
2. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
3. Vohra, N.D.: Quantitative Techniques in Management: Tata McGraw Hill, New Delhi.
4. Soni R.S.: Business Mathematics: Pitamber Publishing House, Delhi

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	0	0	0	0	0	0	0	0
CO2	3	0	2	0	0	0	0	0	0	0	0
CO3	3	0	2	0	0	0	0	0	0	0	0
CO4	3	0	2	0	0	0	1	0	0	0	0
CO5	3	0	2	0	0	0	1	0	0	0	0
Total	15	0	10	0	0	0	2	0	0	0	0

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

ADVANCED CORPORATE ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	ADVANCED CORPORATE ACCOUNTING	5	1	0	0	6	5
Prerequisites	Basic knowledge in corporate accounting	L	T	P	SS	H	C
C:P:A	4:1:0	5	1	0	0	6	5

Course Outcome (COs):

After completion of the course, learners will be able to

1. Dam, B. B. &Gautam, H. C. (2019). Corporate Accounting. Guwahati: Gayatri Publications.
2. Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxmann Publication.
3. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks.
4. Tulsian, P. C., &Tulsian, B. (2016). Corporate Accounting. S. New Delhi: Chand Publishing.

E-Resources:

1. https://books.google.co.in/books?id=QkRxDwAAQBAJ&printsec=frontcover&source=gsbs_ge_summary_r&cad=0#v=onepage&q&f=false
2. <https://www.pdfdrive.com/corporate-accounting-bcom-part-2-paper-8-e167143558.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	1	1
CO2	3	2	0	0	0	0	1	0	0	1	0
CO3	3	2	0	0	0	0	1	0	0	1	0
CO4	3	2	0	0	0	0	1	0	0	1	0
CO5	3	2	0	0	0	0	1	0	0	1	0
Total	15	10	0	0	0	0	5	0	0	5	1

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COMMUNICATION AND DOCUMENTATION IN BUSINESS

Course Code	Course Name	L	T	P	SS	H	C
	COMMUNICATION AND DOCUMENTATION IN BUSINESS	3	0	2	0	5	4
Prerequisites	Basic knowledge in communication and documentation	L	T	P	SS	H	C
C:P:A	4.5:0.5:0	3	0	2	0	5	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): *Analyse* the significance of effective communication in business

CO2: Cog (U): *Identify* business vocabulary and understand varied ways/methods to present business plans.

CO3: Cog (U): Summarise the knowledge on drafting of official letters and documents.

CO4: Cog (U): Describe the appropriate skills for report writing and different ways of documentation.

CO5: Cog (U): Explain the role of information technology for enabling business communication and documentation.

Syllabus:

Unit	Content	Hours Allotted						
I	Communication Roles and Flows in Organisations Meaning, importance (costs & rewards) and process of communication (with reference to Mintzberg's managerial roles) and documentation in business.	9+0+6+0						
II	Business Language and Presentation Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations	9+0+6+0						
III	Business Correspondence Inviting quotations, sending quotations, placing orders, Social and public relations correspondence; Reading and writing shorter business messages –invitations, thank you notes, greetings and congratulations.	9+0+6+0						
IV	Technology and Business Communication Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.; online business communities; webinars and conference calls. Privacy and data security issues in business communication.	9+0+6+0						
V	Business Documentation Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.	9+0+6+0						
	Practical Exercises: The learners are required to: 1. Interview employees of some organisation to find out communication issues and challenges; 2. Make a vocabulary of various terms used in business documentation; 3. Collect some samples of business correspondence and documentations and find out their effectiveness; 4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.							
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Text Books 1. Andrews, D. C., & Andrews, W. D. (2012). Management Communication: A Guide. Boston: Cengage Learning. 2. Shirley, T. (2005). Communication for Business. London: Pearson Education.								

3. Smallwood, R. F., & Williams, R. F. (2013). Managing Electronic Records: Methods, Best Practices, and Technologies. New Jersey: John Wiley and Sons.

Reference books:

1. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
2. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
3. Newman, A. (2017). Business Communication: In Person, In Print, Online. Boston: Cengage Learning.

E-Resources:

1. https://books.google.co.in/books/about/Communication_for_Business.html?id=kJJ0mNTgvW8C

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	3	0	1	0	1
CO2	2	1	0	0	0	0	3	0	1	0	1
CO3	2	1	0	0	0	0	3	0	1	0	1
CO4	2	1	0	3	0	0	3	0	1	0	1
CO5	2	1	0	0	0	0	3	0	1	0	1
Total	10	5	0	3	0	0	15	0	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

DIGITAL MARKETING

Course Code	Course Name	L	T	P	SS	H	C
	DIGITAL MARKETING	3	0	2	0	5	4
Prerequisites	Basic knowledge in market	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	2	0	5	4

Course Outcome (COs):

After completion of the course, learners will be able to:

CO1: Cog (U): *Summarize* the impact of digital technology in transforming the business environment and also the customer journey;

CO2: Cog (U): *Explain* the Digital technology and customer-relationship management.

CO3: Cog (U): *Describe* the measurement of effectiveness of a digital marketing campaign;

CO4: Cog (U): *Explain* the skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;

CO5: Cog (U): *Summarize* AI Tools available for Digital marketing

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	9+0+6+0						
II	Digital Marketing Management Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	9+0+6+0						
III	Digital Marketing Presence Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.	9+0+6+0						
IV	Interactive marketing Concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.	9+0+6+0						
V	Artificial Intelligence in Marketing Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.	9+0+6+0						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools. 2. Create a hypothetical advertising tools using Google Ads. 3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc. 								
Text Books <ol style="list-style-type: none"> 1. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education. 2. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India. 								
Reference books: <ol style="list-style-type: none"> 1. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). <i>Digital Marketing: 4.0 Moving from Traditional to Digital</i>. New Jersey: John Wiley & Sons. 2. Ryan, D., & Calvin, J. (2016). <i>Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation</i>. London: Kogan page. 3. Blanchard, O. A. (2011). <i>Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation</i>. Indianapolis: Que Publishing. 								

4. Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
- Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*. Oxford: Oxford University Press.
6. Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson

E-Resources:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	3	0	1	0	1
CO2	2	1	0	0	0	0	3	0	1	0	1
CO3	2	1	0	0	0	0	3	0	1	0	1
CO4	2	1	0	3	0	0	3	0	1	0	1
CO5	2	1	0	3	0	0	3	0	1	0	1
Total	10	5	0	6	0	0	15	0	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

HUMAN RESOURCE MANAGEMENT

Course Code	Course Name	L	T	P	SS	H	C
	HUMAN RESOURCE MANAGEMENT	3	0	2	0	5	4
Prerequisites	Basic knowledge in human resource	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	2	0	5	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): Describe necessary skills to prepare an HR policy to enable the employees attain work life balance.

CO2: Cog (U): Summarize the human resource plan, report on job analysis in an organization.

CO3: Cog (U): Explain the use of different kinds of training and development strategies in real life scenarios.

CO4: Cog (U): Describe the various methods of performance appraisal and compensation for different job roles in an organisation.

CO5: Cog (U): Explain HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Human Resource Management: Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human	9+0+6

	resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.							
II	Acquisition of Human Resource: Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.	9+0+6						
III	Training and Development Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.	9+0+6						
IV	Performance Appraisal and Compensation Management Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions. Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.	9+0+6						
V	Maintenance of employees and Emerging Horizons of HRM Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations. Employee code of conduct. Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and Green HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.	9+0+6						
	Practical Exercises: The learners are required to: 1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis. 2. Draft an HR policy to combat work life issues assuming themselves as an HR manager. 3. Conduct job analysis for any two positions in a select organisation and present the report of the same 4. Design an induction programme and perform role-play for select organisations. 5. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios. 6. Draft incentive schemes for different job roles in their organisation. 7. Draft a policy on grievance redressal to be implemented in a select organisation. 8. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.							
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
Lecture	Practical	Total						
45	30	75						
Text Books 1. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.								

2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.
Reference books: <ol style="list-style-type: none"> 1. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education. 2. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books
E-Resources: <ol style="list-style-type: none"> 1. https://open.lib.umn.edu/humanresourcemanagement/

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	3	0	1	0	1
CO2	3	1	0	0	0	0	3	0	1	0	1
CO3	3	1	0	0	0	0	3	0	1	0	1
CO4	3	1	0	0	0	0	3	0	1	0	1
CO5	3	1	0	0	0	0	3	0	1	0	1
Total	15	5	0	0	0	0	15	0	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

OPEN ELECTIVE – 1

Course Code	Course Name	L	T	P	SS	H	C
	OPEN ELECTIVE – 1	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

DISASTER MANAGEMENT

Course Code	Course Name	L	T	P	SS	H	C
	DISASTER MANAGEMENT	1	0	0	1	2	1
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	1	0	0	1	2	1

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem), (U): *Relate* and *Interpret* the Disaster and its' classification.

CO2: Cog (U), (Ap): *Explain* and *Apply* Disaster cycle, Institutional Processes and Framework

CO3: Cog (An): *Understand* the Factors affecting Vulnerabilities violations.

CO4: Cog (U): *Analyze* Disaster Risk Management in India

CO5: Cog (Rem), (Res): *Evaluate* the Case Studies

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Disasters: Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: Types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political, environmental, health, psychosocial, etc.- Differential impacts- in terms of caste, class, gender, age, location, disability – Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters	6+0+0
II	Approaches to Disaster Risk Reduction: Disaster cycle – Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- non-structural measures, Roles and responsibilities of- community, Panchayati Raj	6+0+0

	Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stake-holders- Institutional Processes and Framework at State and Central Level- State Disaster Management Authority(SDMA) – Early Warning System – Advisories from Appropriate Agencies							
III	Inter-Relationship Between Disasters and Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc.- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.	6+0+0						
IV	Disaster Risk Management in India: Hazard and Vulnerability profile of India, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation – Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.	6+0+0						
V	Disaster Management: Applications and Case Studies And Field Works: Landslide Hazard Zonation: Case Studies, Earthquake Vulnerability Assessment of Buildings and Infrastructure: Case Studies, Drought Assessment: Case Studies, Coastal Flooding: Storm Surge Assessment, Floods: Fluvial and Pluvial Flooding: Case Studies; Forest Fire: Case Studies, Man Made disasters: Case Studies, Space Based Inputs for Disaster Mitigation and Management and field works related to disaster management	6+0+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>30</td><td>-</td><td>30 Hors</td></tr> </table>	Lecture	Tutorial	Total	30	-	30 Hors
Lecture	Tutorial	Total						
30	-	30 Hors						
Text Books 1. Singhal J.P., (2010) Disaster Management, Laxmi Publications. 2. Tushar Bhattacharya, (2012) Disaster Science and Management, McGraw Hill India Education Pvt. Ltd.,								
Reference Books: 1. Gupta, A.K., & Nair, S.J., (2011) Environmental Knowledge for Disaster Risk Management, NIDM, New Delhi. 2. KapurAnu, (2010) Vulnerable India, A Geographical Study of Disasters, IIAS and Sage Publishers, New Delhi.								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	0	0	0	0	0	0	0
CO2	3	1	0	0	0	0	0	0	0
CO3	3	1	0	0	0	0	0	0	1
CO4	3	1	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	0	0	1
Total	15	5	0	0	0	0	0	0	3

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER - IV

TAMIL – IV/ FOUNDATION TAMIL - IV

Course Code	Course Name	L	T	P	SS	H	C
	TAMIL – IV / FOUNDATION TAMIL – IV	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	3:0:0	3	0	0	0	3	3

ENGLISH -IV

Course Code	Course Name	L	T	P	SS	H	C
	English -IV	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

COST ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	COST ACCOUNTING	5	1	0	0	6	5
Prerequisites	Basic knowledge in cost	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	5	1	0	0	6	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (AP): Compute the cost sheet for manufacturing and service sector.

CO2: Cog (AP): Compute the valuation of inventory control techniques

CO3: Cog (AP): Compute the remuneration and Incentive schemes of Rowan & Halsey Plan

CO4: Cog (AP): Compute the primary and secondary distribution of overheads.

CO5: Cog (AP): Compute the process losses, wastage, scrap, normal process loss, abnormal loss, abnormal gain in process costing.

Syllabus:

Unit	Content	Hours Allotted
I	Nature of Cost Accounting and Cost Sheet Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, Cost Reduction, Cost Control, Installation of Costing System. Cost Sheet: Preparation of Cost Sheet for manufacturing and service sector – Tenders and quotations.	15+3+0+0
II	Material Cost: Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control, purchases, Objectives and functions of purchase department, Inventory control: Meaning and techniques including latest techniques like Just in Time (JIT) Inventory Management, Determination of Economic Order Quantity (EOQ). Treatment of waste, scraps, spoilage, defective and obsolesces.	15+3+0+0
III	Employee Cost: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. Labour cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).	15+0+0+3
IV	Overheads: Definition and classification, Production overheads – allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over- absorption & under-absorption of overheads, Administration and selling & distribution overheads – methods of ascertainment, Treatment of Research & Development cost in Cost Accounting.	15+3+0+0

V	Process costing Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	15+3+0+0						
	80% Problems 20% Theory							
	Practical Exercise The learners are required to: 1. Prepare a cost statement for manufacturing and/ or service organisation. 2. Identify the items to be included and excluded in the cost system. 3. Calculate impact of material consumption, usage and wastages on total material cost. 4. Prepare of different format of acquisition of material and storage.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>75</td><td>15</td><td>90</td></tr> </table>	Lecture	Tutorial	Total	75	15	90
Lecture	Tutorial	Total						
75	15	90						
Text Books 1. Kishor, R. M. (2019). <i>Taxman's Cost Accounting</i> . New Delhi: Taxmann Publication Pvt. Ltd.								
Reference books: 1. Banarjee, B. (2014). <i>Cost Accounting – Theory and Practice</i> . New Delhi: PHI Learning Pvt. Ltd. 2. Lal, J., & Srivastava, S. (2013). <i>Cost Accounting</i> . New Delhi: McGraw Hill Publishing Co. 3. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting								
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg64/preview 2. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	1	0	0	0	1	0	0	1	0
CO2	3	2	1	0	0	0	1	0	0	1	0
CO3	3	2	1	0	0	0	1	0	0	1	0
CO4	3	2	1	0	0	0	1	0	0	1	0
CO5	3	2	1	0	0	0	1	0	0	1	0
Total	15	10	5	0	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

Course Code	Course Name	L	T	P	SS	H	C
	INCOME TAX THEORY LAW AND PRACTICE	5	0	0	0	5	5
Prerequisites	Basic knowledge in tax	L	T	P	SS	H	C
C:P:A	3:0:0	5	0	0	0	5	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Define the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog (Ap): Make use of Income Tax Act provisions relating to computation of salary and House property income of an individual.

CO3: Cog (Ap): Make use of provision of Income Tax Act to compute taxable income of business and professions and capital gain.

CO4: Cog (Ap): Make use of provisions under Income Tax Act to compute taxable income of individual, firms and company.

CO5: Cog (U): Explain Manually On-line filing of Returns of Income & TDS.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), gross total income, total income, agricultural Income Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), Maximum marginal rate of tax. Permanent Account Number (PAN), residential status Sec 5 & 6. Agricultural income.	7+0+0+0
II	Computation of income under different heads Salaries: Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - Perquisites Sec 17 (2) and its valuation -Deduction from salary income Income from House Property Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value	21+0+0+0
III	Computation of income under different heads Profits and gains of business or profession Basic Principles for arriving at business income –Method of accounting – scheme of business deductions – specific deductions Sec 30, 31, 33AB, 35, 36 – specific disallowances Sec 40 under the Act- Deemed business profits chargeable to tax Sec 41 Capital gains Short term and Long term gains-Transfer of Capital asset Sec 2 (47)- Computation of capital gains Income from other sources	20+0+0+0
IV	Total income and Tax calculation Income of other persons included in assessee's total income- Aggregation of income and set-off and carry forward of losses Deductions from gross total income, Rebates and reliefs - Computation	20+0+0+0

	of total income of individuals and firms - Tax liability of an individual and firm – tax liability of Indian Company.	
V	Preparation of return of income Manually On-line filing of Returns of Income & TDS - Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.	7+0+0+0
	Practical Exercises: The learners are required to: 1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learning from the exercise 2. E-filing – ITR1	
	80% Problems and 20% Theory	
	Lecture 75	Tutorial -
	Total 75	
Text Books 1. Ahuja, G., & Gupta, R. (Recent edition). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd. 2. Singhania, V. K., & Singhania, M. (Recent edition). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.		
Reference books: 1. Study material of ICAI Intermediate Paper 4A: Income-tax Law.		
E-Resources: 1. https://www.srcc.edu/sites/default/files		
Software 1. Dr. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. Excel Utility available at incometaxindiaefiling.gov.in		

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	3	0	0	0	0	1	0	1	1	0
CO2	3	3	0	0	0	0	1	0	1	1	0
CO3	3	3	0	0	0	0	1	0	1	1	0
CO4	3	3	0	0	0	0	1	0	1	1	0
CO5	3	3	0	3	0	0	1	0	1	1	0
Total	15	15	0	3	0	0	5	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

E-COMMERCE

Course Code	Course Name	L	T	P	SS	H	C
	E-COMMERCE	3	0	2	0	5	4
Prerequisites	Basic knowledge in commerce	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	2	0	5	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): Describe the challenging needs of the society in the field of E-commerce

CO2: Cog (U): Identify various activities and operations in the context of online transactions

CO3: Cog (U): Explain the steps in designing of website.

CO4: Cog (U): Describe various e-payment systems.

CO5: Cog (Ap): Analyse security issues in E-commerce and determine various provisions in the IT Act, 2000

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to E- Commerce Concepts and significance of E-commerce; driving forces of E-commerce; E-commerce business models - key elements of a business model and categories; Design and launch of E-commerce website - decisions regarding Selection of hardware and software; Outsourcing Vs in-house development of a website; Functions of E-Commerce; Types of E-Commerce; E-Commerce Systems and Prerequisites, Scope of E-Commerce, E-Commerce Models.	9+0+6+0
II	E-Commerce Activities and Operations Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	9+0+6+0
III	Website Designing and Publishing Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (www); Portals – steps in designing and developing E-Commerce website, Domain Name System (DNS). Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies and approaches.	9+0+6+0
IV	E-payment System E-payment Methods- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting, Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.	9+0+6+0
V	Security and Legal Aspects of E-commerce E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Overview of Information Technology Act, 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.	9+0+6+0
	Practical Exercises: The learners are required to: 1. Design a Web Page in Notepad and HTML.	

	2. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn. 3. Design their own webpage, highlighting their strengths, weaknesses, and prepare their CV. Use the link in their CV while applying for the job. 4. Use the internet banking facility to buy a product from any online website. 5. Open internet banking account and operate it. 6. Create their own YouTube channel and post one video on awareness of cyber security and crime.				
		Lecture	Practical	Total	
		45	30	75	
Text Books 1. Agarwala, K. N., Lal, A., & Agarwala, D. (2000). <i>Business on the Net: An Introduction to the whats and hows of E-commerce</i> . Noida, Uttar Pradesh: Macmillan Publishers India Limited. 2. Awad, E. M. (2009). <i>Electronic Commerce from vision to fulfillment</i> . Delhi: PHI Learning.					
Reference books: 1. Bajaj, K. K., & Debjani, N. (2005). <i>E-Commerce</i> . New Delhi: Tata McGraw Hill Education. 2. Chhabra, T.N., Jain, H. C., & Jain, A. <i>An Introduction to HTML</i> . Delhi: Dhanpat Rai & Co. 3. Diwan, P., & Sharma, S. (2002). <i>Electronic commerce- A Manager's Guide to E-Business</i> . Delhi: Vanity Books International					
E-Resources: 1. https://books.google.com/books/about/E_commerce.html?id=F3sOnwEACAAJ 2. https://nanopdf.com/download/e-commerce-by-david-whiteley_pdf					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	1	0	0	1	0	0	0	1
CO2	3	2	0	1	0	0	1	0	0	0	1
CO3	3	3	0	3	0	0	2	0	1	0	1
CO4	3	2	0	1	0	0	1	0	0	0	1
CO5	3	2	0	1	0	0	1	0	0	0	1
Total	15	15	0	3	0	0	5	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	SS	H	C
	BUSINESS ORGANISATION AND MANAGEMENT	3	0	2	0	5	4
Prerequisites	Basic knowledge in business	L	T	P	SS	H	C
C:P:A	2.5:0.05:0	3	0	2	0	5	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): Describe the concepts of business, management and their features.

CO2: Cog (Un): Discuss the Contributions of Henry Fayol principles of Management

CO3: Cog (Un): Summarise the Steps in MBO and process in decision making

CO4: Cog (Un): Explain the Factors determining Span of Management.

CO5: Cog (Un): Explain the importance of motivation, good communication and to interpret various leadership styles with effective coordination and control mechanism

Syllabus:

Unit	Content	Hours Allotted
I	Concept and forms of business organisations Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organization Sole Proprietorship - Partnership - Characteristics – Kinds of Partners – Registration of Partnership – Partnership Deed – Limited liability Partnership (LLP) Joint Hindu family – Co operative society - Joint Stock Company	9+0+6+0
II	Nature of management Definition – Management an Art, Science or Profession – Manager Defined – Manager vs Leader - Levels of Management – Skills of Management. Management Thought: Contributions of Henry Fayol (14 principles) – F. W. Taylor's Scientific Management – Max Weber's theory of Bureaucracy	9+0+6+0
III	Planning and decision making Planning: Definition - Importance - Steps in planning – limitations - Types of Plans - Approaches to Planning -Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses Decision making: Definition – Process – types of decisions: – Programmed and non programmed decisions – Strategic and routine decisions- major and minor decisions – Individual and group decisions.	9+0+6+0
IV	Organizing, delegation and decentralization Organization Structure – Organization chart – Formal and informal Organization – Span of Management – Factors determining Span of Management – Line and Staff concepts. Elements of Organization: Delegation of authority: Meaning – advantages and disadvantages Decentralization : Meaning – advantages and disadvantages - Delegation of Authority -Decentralization of Authority	9+0+6+0
V	Directing, co-ordination and control Motivation: Definition – Meaning-Types-Theories of motivation: The Need Hierarchy Theory – Hygiene approach to motivation Leadership: Definition - Leadership styles: Autocratic, Democratic, Free Reign – Managerial Grid. Communication: Definition – Importance – Process – Barriers to effective communication. Coordination- Definition –need -Difficulties-Effectiveness-Definition – Control process Control -Definition –Control process-Essential of good control system-merits and demerits	9+0+6+0
	Practical Exercises: The learners are required to:	

	1.Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice. 2. Participate in role-play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation. 3. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation. 4. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation. 5. Apply the concept of Delegation of Authority, coordination, and control to an organization chosen for case study.				
		Lecture	Practical	Total	
		45	30	75	
Text Books 1. Bhushan YK, Fundamentals of Business Organisation and Management, Sultan Chand and Sons, New Delhi, 2018. 2. Pravin Durai, Principles of Management, Pearson Education, New Delhi, 2019.					
Reference books 1. Koontz, H., &Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002) 2. Drucker Peter F, Practice of Management, Harper CollinsPublishers of India Ltd., New Delhi, 2017. 3. Prasad LM, Principles & Practice of Management, Sultan Chand& Sons New Dcelhi, 2017.					
E-Resources 1. https://books.askvenkat.org/bba-books-download					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	0	0	0	0	2	0	0	0	1
CO2	2	2	0	0	0	0	2	0	0	0	1
CO3	2	2	0	0	0	0	2	0	0	0	1
CO4	2	2	0	0	0	0	2	0	0	0	1
CO5	2	2	0	0	0	0	2	0	0	0	1
Total	10	10	0	0	0	0	10	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

CORPORATE LAW AND SECRETARIAL PRACTICE

Course Code	Course Name	L	T	P	SS	H	C
	CORPORATE LAW AND SECRETARIAL PRACTICE	3	0	2	0	5	4
Prerequisites	Basic knowledge in company	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	2	0	5	4

Course Outcome (CO):

On the successful completion of this course students will able to

CO1: Cog (U): *Explain* relevant definitions and provisions relating to issue of prospectus and allotment of shares as per Companies Act 2013.

CO2: Cog (U): *Summarise* the various company meetings and resolutions

CO3: Cog (U): *Interpret* the role of Board of directors and their legal position;

CO4: Cog (U): *Explain* regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and winding up of the company under the Companies Act 2013.

CO5: Cog (U): *Explain* the Constitution of National Company Law Tribunal and its power

Syllabus:

Unit	Content	Hours Allotted
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I	Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.	9+0+6+0						
II	Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.	9+0+6+0						
III	Directors and their Powers Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.	9+0+6+0						
IV	Oppression, Mismanagement, Corporate Restructuring, and Winding Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.	9+0+6+0						
V	National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.	9+0+6+0						
	Practical Exercises: The learners are required to: 1. Enlist the content of the prospectus 2. Prepare a hypothetical notice, resolutions, and minutes of a meeting. 3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	45	30	75
Lecture	Tutorial	Total						
45	30	75						
Text Books 1. Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot. 2. N.D. Kapoor,(2018), Elements of Company Law, Sultan Chand & sons, New Delhi 3. Dr.Sanjeev Gupta (2019), Company Law -Procedures and Compliances Bharat Law House, New Delhi. 4. AvadeshOjha, Amit Rani (2021), Company Law &Practice Tax Publishers								
Reference Books: 1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press. 2. Kumar, A. (2019). Corporate Laws. New Delhi: Taxman Publication.								
E-Resources: 1. https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-2								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	1	0	1	0	0	0	1
CO2	3	2	0	0	1	0	1	0	0	0	1

CO3	3	2	0	0	1	0	1	0	0	0	1
CO4	3	2	0	0	1	0	1	0	0	0	1
CO5	3	2	0	0	1	0	1	0	0	0	1
Total	15	10	0	0	5	0	5	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

OPEN ELECTIVE – 2

Course Code	Course Name	L	T	P	SS	H	C
	OPEN ELECTIVE – 2	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

SEMESTER - V

COMPUTERISED ACCOUNTING – TALLY PRACTICAL

Course Code	Course Name	L	T	P	SS	H	C
	COMPUTERISED ACCOUNTING – TALLY PRACTICAL	0	4	4	0	8	4
Prerequisites	Basics of Computer and Accounting	L	T	P	SS	H	C
C:P:A	2:0.5:0.5	0	4	4	0	8	4

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Outline* the tally screen, menus, configuration, and feature setting in tally.

CO2: Cog (Ap): *Create* the company and alter the company data with backup.

CO3: Cog (Ap): *Create* the Master in tally and enter the data into the vouchers and ledgers.

CO4: Cog (Ap): *Prepare* the payment, receipts, sales, purchase and contra vouchers.

CO5: Cog (Ap): *Prepare* the financial statement of the company and generate day books and trial balance

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Tally: Introduction to Tally - Tally Screen - Accounts info Menu – Inventory Menu – Display Menu – Accounting concepts – Configure and Features settings.	0+12+0+12
II	Creation of Company: Company Creation – Auto Selection of company, Select, Shut, Create and Alter Company – Split Company Data – Backup and Restore the Company Data.	0+12+0+12

III	Creations of Masters: Accounts Information: Groups: Create, Display and Alter the Group under Single Group and Multiple Group. Ledger: Create, Display and Alter the Group under Single Group and Multiple Group. Inventory Information: Create, Display and Alter of Stock Groups – Stock Items – Units Measures.	0+12+0+12			
IV	Preparation of Vouchers: Preparation of a List of Vouchers - Receipts Vouchers - Payment Vouchers - Purchase Vouchers – Sales Vouchers - Contra Vouchers – Journal Vouchers - Debit Note - Credit Note -Memorandum Voucher. Inventory Vouchers.	0+12+0+12			
V	Preparation of Report: Balance Sheet – Profit and Loss – Stock Summary – Ratio analysis – Trial Balance – Day Book – Account Books – Statements of Accounts – Inventory Books – Statements of Inventory - Cash & funds Flow – Receipts and Payments.	0+12+0+12			
		Lecture	Tutorial	Practical	Total
			60	60	120
Text Book: 1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I) 2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.(Units II, III,IV,V)					
Books for Reference: 1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, NewDelhi. 2. V. Srinivasavallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	2	2	3	0	0	1	0	1	1	0
CO2	1	2	2	3	0	0	1	0	1	1	0
CO3	1	2	2	3	0	0	1	0	1	1	0
CO4	1	2	2	3	0	0	1	0	1	1	0
CO5	1	2	2	3	0	0	1	0	1	1	0
Total	5	10	10	15	0	0	5	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL MANAGEMENT AND DATA ANALYTICS

Course Code	Course Name	L	T	P	SS	H	C
	FINANCIAL MANAGEMENT AND DATA ANALYTICS	5	0	0	0	5	5
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	3:0:0	5	0	0	0	5	5

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (Ap): *Compute* the impact of time value of money in different business decisions

CO2: Cog (Ap): *Apply* capital budgeting techniques for business decisions

CO3: Cog (Ap): *Construct* optimal capital structure of the business.

CO4: Cog (Ap): *Explain* Transformation of data to decision relevant information and Ethical use of data and information

CO5: Cog (Ap): *Compute* working capital based on the assessment of financial requirements

Syllabus:

Unit	Content	Hours Allotted
I	Introduction: Nature, scope, and objectives of financial management- profit maximization Vs wealth maximization; Value maximization- concept and implications, Economic Value Added (EVA), Market Value Added (MVA). Functions and Responsibilities of Finance Manager. Responsible Investment – concept and significance; Triple Bottom Line Concept-People, Planet and Profit. Time value of money, Risk and Return Analysis; Emerging dimensions in finance area- Crypto currencies, block chain.	15+0+0
II	Capital Budgeting Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method. Responsible Investment-Environmental, Social and governance (ESG) factors into investment decisions, to better manage	15+0+0

	risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.							
III	Cost of Capital and Financing Decision Sources of long-term financing, Components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital. Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating Leverage, Financial Leverage and Combined Leverage. EBIT-EPS Analysis. Cost-Benefits Analysis including social cost. Determinants of Optimum Capital Structure. Use of expert system in financing decisions.	15+0+0						
IV	Introduction for Data Science for Business Decision – making Meaning, Nature, Properties, Scope Data – Types of Data in finance and costing – Digitization of Data and Information – Transformation of data to decision relevant information – Communication of information for quality decision making – Professional Skepticism regarding data – Ethical use of data and information.	15+0+0						
V	Data processing, Organisation, Cleaning and validation Development of Data processing – Functions of data processing – data organisation and distribution - Data cleaning and validation Data presentation: Data visualization of financial and non - financial data – functions of data presentation – data presentation Architecture – tools and techniques of visualization and graphical presentation.	15+0+0						
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Work on the spreadsheet for various financing decisions. 2. Analyze and interpret case study on Capital Budgeting, Financial Structure, working capital, and CSR Spending of a select company based on published annual report. 3. Determine capital structure of various company from their annual report. 4. Apply graph, diagram, tables reports for various companies financial statements. 							
	Problem – 60%; Theory – 40%							
	<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>75</td><td>-</td><td>75</td></tr> </tbody> </table>	Lecture	Tutorial	Total	75	-	75	
Lecture	Tutorial	Total						
75	-	75						
Text Books <ol style="list-style-type: none"> 1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. 2. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications. 3. Financial Management and Business Data analytics. Govinda Chatapathi Rao. Commercial Law Publishers (India) Private Ltd. 4. Introduction to Data Structures in C. Asok K. Kamthane. Pearson. 								
Reference books: <ol style="list-style-type: none"> 1. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. 2. Rustagi, R. P. (2015). Fundamentals of Financial Management. New Delhi: Taxmann Publication. 								

3. Davy Clielen, Arno D B Meysman and Mohamed Ali, Introduction to Data Science. Manning Publication Co, USA

E-Resources:

1. <https://www.pdfdrive.com/financial-management-bcom-part-3-sm-1-e176938140.html>
2. <https://www.pdfdrive.com/financial-management-and-analysis-workbook-step-by-step-exercises-and-tests-to-help-you-master-financial-management-and-analysis-e158595305.html>
3. <http://corporatefinanceinstitute.com>
4. <http://ibm.com>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	1	0
CO2	3	2	0	0	0	0	1	0	0	1	0
CO3	3	2	0	0	0	0	1	0	0	1	0
CO4	3	2	0	2	0	0	1	0	0	1	0
CO5	3	2	0	2	0	0	1	0	0	1	0
Total	15	10	0	4	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

AUDITING AND ASSURANCE

Course Code	Course Name	L	T	P	SS	H	C
	AUDITING AND ASSURANCE	4	0	0	0	4	4
Prerequisites	Basic knowledge in financial statement	L	T	P	SS	H	C
C:P:A	3:0:0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Interpret* the qualitative features of information provided in the Financial Statements of a company

CO2: Cog (U): *Interpret* the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company

CO3: Cog (Ap): *Prepare* internal control questionnaire and internal control checklist

CO4: Cog (U): *Explain* Audit of Limited Companies under the Companies Act, 2013 and Qualifications and disqualifications of the auditor.

CO5: Cog (U): *Summarise* the Management audit, Performance audit, Social audit, and Environmental audit

Syllabus

Unit	Content	Hours Allotted
I	Auditing Concepts: Meaning and Nature of Auditing – Definition of Auditing – Scope of Auditing. Differences between Accountancy and Auditing – Auditing and Investigation – Main object of an Audit – Detection and Prevention of Errors, Fraud – Advantages of an Audit	12+3+0+0
II	The Auditor – Qualifications and disqualifications of an Auditor - Appointment of auditors – Removal of auditors, powers and duties of auditors - Company Audit & Audit Report - Disclaimers, Adverse opinion, disclosure, reports and certificates.	12+3+0+0
III	Auditing and Assurance Standards: Role of International Auditing and Assurance standards Board in India, Audit planning, Audit programme – Audit working papers.	12+3+0+0
IV	Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, Internal control check list, test of control, concept of internal audit – Internal control and computerized Environment	12+3+0+0
V	Vouching:	12+3+0+0

	Vouching the debit and credit side of the Cash Book – Vouching Cash and Credit Purchases – Vouching of Cash and Credit Sales - Audit of assets and liabilities. Auditing of various service institutions - Educational Institutions –Hotels –Clubs - Hospitals - Leasing Companies.	
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		Lecture	Tutorial	Total	
		60	15	75	
Text Book					
1. R.G.Sexena,Principles and Practice of Auditing —,Himalaya Publishing House,7th Edition,2007.					
Reference Books					
1. Kamal Gupta,Contemporary Auditing —, Tata Mcgrew Hill Publishing CompnayLtd,New Delhi,6th Edition ,2006					
2. B.N.Tandon, S.Sudarshanam, S.Sundarababu,A Handbook of Practical Auditing - Sultan Chand and Company,New Delhi,13th Edition.					
E-Resources					
1.					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	1	0	0	0	0	0	1	0
CO4	3	2	0	1	0	0	0	0	0	1	0
CO5	3	2	0	1	0	0	0	0	0	1	0
Total	15	10	0	3	0	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL MARKETS AND INSTITUTIONS

Course Code	Course Name	L	T	P	SS	H	C
	FINANCIAL MARKETS AND INSTITUTIONS	4	0	0	0	4	4
Prerequisites	Basic knowledge in financial market	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs): After completion of the course, learners will be able to

CO1: Cog (U): Describe the meaning and scope of financial markets as well as institutions in India

CO2: Cog (U): Explain the functioning of Money Market and Capital Market

CO3: Cog (U): Summarise derivatives and commodity markets

CO4: Cog (U): Explain the impact of recent initiatives like MUDRA scheme on financial inclusion

CO5: Cog (U): Explain concept of Non-Banking Financial Companies (NBFCs).

Syllabus:

Unit	Content	Hours Allotted
I	Introduction An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since 1990-91. Unit 4: Banking Institutions	12+0+0
II	Money Market Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity.	12+0+0
III	Capital market Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness.	12+0+0
IV	International Financial Environment Commercial banks-classification and reorganization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)- Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016.	12+0+0
V	Other Financial Institutions Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks.	12+0+0

	Practical Exercises: The learners are required to: 1. Analyze and interpret case study on NPA of select bank. 2. Analyze the policy rate changes as made by RBI from time to time for a given period. 3. Assess the Investors grievance redressal mechanism of SEBI.				
		Lecture	Tutorial	Total	
		60	-	60	
Text Books 1. Gordon E. & Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House. 2. Kumar, V., Gupta, K., & Kaur, M. (2017). Financial Markets, Institutions and Financial Services. New Delhi: Taxmann’s Publications.					
Reference books: 1. Khan M. Y., & Jain, P. K. (2009). Financial Services. New Delhi: McGraw Hill Publishing India. Khan, M. Y. (2010). Indian Financial System –Theory and Practice. New Delhi: Vikas Publishing 2. House. Sharma, G.L., & Singh, Y.P. (2018). Contemporary Issues in Finance and Taxation. Delhi: Academic Foundation.					
E-Resources: 1. Financial Institutions and Markets - Course (nptel.ac.in)					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	1	0	0	1	0	0	0	1
CO2	3	1	0	1	0	0	1	0	0	0	1
CO3	3	1	0	1	0	0	1	0	0	0	1
CO4	3	1	0	1	0	0	1	0	0	0	1
CO5	3	1	0	1	0	0	1	0	0	0	1
Total	15	5	0	5	0	0	5	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

Course Code	Course Name	L	T	P	SS	H	C
	INTERNATIONAL BUSINESS	4	0	0	0	4	4
Prerequisites	Basic knowledge in business	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): *Describe* the mode of entry into the international businesses.

CO2: Cog (U): *Explain* the theoretical dimensions of international trade and concept of Balance of payment account and its components.

CO3: Cog (U): *Explain* the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank

CO4: Cog (U): *Summarise* the international financial environment, and basic features of the foreign exchange market – its characteristics and determinants

CO5: Cog (U): *Discuss* the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to International Business International Business: Meaning Nature Scope and Importance of International Business. International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.	12+0+0
II	International Trade Theories of International trade - Absolute advantage theory, Comparative advantage theory, The Heckscher–Ohlin theory of trade, New trade theory; Tariff and Non-Tariff Barriers. BOP- Balance of payment account and its components.	12+0+0
III	Regional Economic Integration & Cooperation Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC; Cost and benefits of regional economic integration. International Economic Organisations: WTO, UNCTAD, World Bank, and IMF.	12+0+0
IV	International Financial Environment Foreign exchange rate meaning and nature, Types of exchange rate systems – fixed and floating, soft peg, crawling peg, free float, managed float; Foreign exchange risk and exposure. Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount; Arbitrage, Hedging and Speculation.	12+0+0
V	Foreign Direct Investment FDI – Reason for FDI, Modes of FDI, Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI. FDI in India.	12+0+0
	Practical Exercises: The learners are required to:	

	<ol style="list-style-type: none">1. Identify entry modes of various companies into international business and carry out SWOT analysis for each company.2. Analyse various regional economic integrations and their impact on Indian business environment.3. Collect data to assess trends in foreign direct investment flows in India and draw a comparative with other emerging economies.				
		Lecture	Tutorial	Total	
		60	-	60	
Text Books					
<ol style="list-style-type: none">1. Daniels, J. D., Radenbaugh, L. H., Sullivan, D. P., & Salwan, P. (2016). <i>International Business</i>. London: Pearson Education.2. Bennett, R. (2012). <i>International Business</i>. London: Pearson Education.3. Menipaz, E., & Menipaz A. (2011). <i>International Business: Theory and Practice</i>. New Delhi. Sage Publications India Pvt. Ltd.					
Reference books:					
<ol style="list-style-type: none">1. Charles, W. L. H., & Jain, A. K. (2008). <i>International Business</i>, New York: McGraw Hill Education.2. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (1998). <i>International Business</i>. Nashville: South-western Publishing Group.3. Griffin, R. W., & Pustay, M. W. (2002). <i>International Business-A Managerial Perspective</i>. New Jersey: Prentice Hall.					
E-Resources:					
<ol style="list-style-type: none">1. https://open.umn.edu/opentextbooks/textbooks/722. https://nptel.ac.in/courses/110107145					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	0	0	1
CO2	3	2	0	0	0	0	0	0	0	0	1
CO3	3	2	0	0	0	0	0	0	0	0	1
CO4	3	2	0	0	0	0	0	0	0	0	1
CO5	3	2	0	2	0	0	0	0	0	0	1
Total	15	10	0	2	0	0	0	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL REPORTING

Course Code	Course Name	L	T	P	SS	H	C
	FINANCIAL REPORTING	4	0	0	0	4	4
Prerequisites	Basic knowledge in report	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): Describe the qualitative characteristics of financial reporting information and benefits of financial reporting.

CO2: Cog (U): Explain the effects of changes in foreign exchange rates with reference to investment.

CO3: Cog (U): Prepare the revenue account for Life & General insurance Companies

CO4: Cog (Ap): Compute the computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition

CO5: Cog (Ap): Prepare the profit and Loss account and Balance Sheet of banking company.

Syllabus:

Unit	Content	Hours Allotted
I	Corporate Financial Reporting Concept – objectives – Financial reporting and Financial Statements – objectives of financial statements. Users in Financial reporting. Qualitative characteristics of financial reporting information-Benefits of Financial reporting	12+0+0
II	International Standards related to Incomes Taxes Cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases.	12+0+0
III	Accounting for Insurance Companies Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).	12+0+0
IV	Integrated reporting Accounting for Holding Companies - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition - computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation — consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets –bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.	12+0+0
V	Accounting for Banking Companies in India Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).	12+0+0
	Lecture	Tutorial
	60	-
	Total	60
Text Books 1. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi 2. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi 3. Jain & Narang, Advanced Accountancy, Kalyani Publishers 4. T.S.Reddy and Dr.A.Murthy, Corporate Accounting, Margham Publications		
Reference books: 1. Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley 2. Loftus, Financial Reporting, Wiley		

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	1	0
CO2	3	2	0	0	0	0	1	0	0	1	0
CO3	3	2	0	0	0	0	1	0	0	1	0
CO4	3	2	0	0	0	0	1	0	0	1	0
CO5	3	2	0	2	0	0	1	0	0	1	0
Total	15	10	0	2	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

INVESTMENT MANAGEMENT

Course Code	Course Name	L	T	P	SS	H	C
	INVESTMENT MANAGEMENT	4	0	0	0	4	4
Prerequisites	Basic knowledge in management	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Explain* the basics of investment management and different investment avenues.

CO2: Cog (AP): *Describe* components of risk and to measure the same.

CO3: Cog (AP): *Compute* the value of bonds and the role of credit rating agencies.

CO4: Cog (AP): Measure the Portfolio Risk, ways to Minimize Risk and Diversification

CO5: Cog (U): Summarise the various types of mutual funds and derivatives.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Investment management- concept and need; Investment Process; Avenues for investment- features and classes; Security and Portfolio- concept and features; Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities	12+0+0						
II	Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis- individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.	12+0+0						
III	Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Bond Valuation Theories; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.	12+0+0						
IV	Portfolio Management Portfolio Management- Concept, Need, Dimensions, and Theories; Condition of Certainty; Opportunity Set with Uncertainty; Measurement of Portfolio Risk; Ways to Minimize Risk; Diversification-Markowitz Theory; Return on Portfolio Risk and Return; Regression Equation- Alpha, Beta, and Rho.	12+0+0						
V	Mutual Fund and Derivatives Mutual Fund- concept and types; Offshore Fund, Regulation of Mutual Fund, Money market mutual funds, Regulations on Mutual Funds in India, Performance Evaluation; Derivatives- concept, types, and purpose.	12+0+0						
	Practical Exercise 1. Practice the concepts of Unit 3, 4, and 5 through spreadsheets and other relevant software. 2. Perform valuation of selected debt and equity instruments. 3. Prepare artificial mutual fund portfolio. 4. Perform performance evaluation of selected mutual funds.							
	<table border="1"> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>-</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
Text Books 1. Avadhani, V. A. (2019). <i>Security Analysis & Portfolio Management</i> . Mumbai: Himalaya Publishing House 2. Bhalla, V. K. (2008). <i>Investment Management, Security Analysis and Portfolio Management</i> . New Delhi: S. Chand Publishing.								
Reference books: 1. Chandra, P. (2008). <i>Investment Analysis & Portfolio Management</i> . New Delhi: Tata McGraw Hill Education.								

2. Khatri, D. K. (2012). *Investment Management and Security Analysis*. New Delhi: Trinity Press Pvt. Ltd.
3. Kevin, S. (2015). *Security Analysis and Portfolio Management*. New Delhi: PHI Learning.
4. Ranganatham M., & Madhumathi R. (2nd Edition) *Security Analysis and Portfolio Management*. Noida: Pearson (India) Education
5. Pandian, P. (2012). *Security Analysis and Portfolio Management*. New Delhi: Vikas Publishing House..

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	1	0
CO2	3	2	0	0	0	0	1	0	0	1	0
CO3	3	2	0	0	0	0	1	0	0	1	0
CO4	3	2	0	0	0	0	1	0	0	1	0
CO5	3	2	0	0	0	0	1	0	0	1	0
Total	15	10	0	0	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BANKING THEORY LAW AND PRACTICE

Course Code	Course Name	L	T	P	SS	H	C
	BANKING THEORY LAW AND PRACTICE	4	0	0	0	4	4
Prerequisites	Basic knowledge in banking	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain* the Provisions of Banking Regulations

CO2: Cog (U): *Describe* the different types of bank accounts.

CO3: Cog (U): *Differentiate* Cheque, Bills and Pro Note

CO4: Cog (U): *Summarize* the negligence liability and duties of Collecting Banker

CO5: Cog (U): *Explain* the causes of Non Performing Assets and Management of NPA.

Syllabus:

Unit	Content	Hours Allotted
I	Banking Legislations an Introduction: Banking Legislation – Provisions of Banking Regulations – Definition of Banker – Relationship Between Banker and Customer – General	12+0+0

	Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.							
II	Types of Bank Accounts: Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency (Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer: Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.	12+0+0						
III	Negotiable Instruments: Definition – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.	12+0+0						
IV	Paying and Collecting Banker: Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.	12+0+0						
V	Loans and Advances : Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.	12+0+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td></td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60		60	
Lecture	Tutorial	Total						
60		60						
Text Books 1. Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi 2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi 3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.								
Reference books: 1. Radhaswami,M & Basudevan 2015 A Text Book of Banking, S.Chand&Co., New Delhi. 2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi 3. Dr.S.Subba Rao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai. 4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh 5. Murali S.and Subbakrishna , 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	1	0
CO2	3	2	0	0	0	0	1	0	0	1	0
CO3	3	2	0	0	0	0	1	0	0	1	0
CO4	3	2	0	0	0	0	1	0	0	1	0
CO5	3	2	0	0	0	0	1	0	0	1	0
Total	15	10	0	0	0	0	5	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ENVIRONMENT

Course Code	Course Name	L	T	P	SS	H	C
	BUSINESS ENVIRONMENT	4	0	0	0	4	4
Prerequisites	Basic knowledge in environment	L	T	P	SS	H	C
C:P:A	4:0:0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Explain* the various Types of Business Environment.

CO2: Cog (U): *Describe* the Political and Legal Environment

CO3: Cog (U): ***Summarise*** Social and Cultural Environment:

CO4: Cog (U): *Explain* Economic Environment.

CO5: Cog (U): *Describe* Technological Environment.

Syllabus:

Unit	Content	Hours Allotted
I	An overview of business environment: Introduction to Business Environment - Nature and Scope of Business - Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment - Environmental Analysis - Managing Diversity - Nature and scope of business.	12+0+0
II	Political and Legal Environment:	12+0+0

	The Constitutional Environment - Functions and Role of the State - Legal Environment.			
III	Social and Cultural Environment: Demographic Environment - Culture & Business - Business and Society - Social Responsibilities of Business - Business Ethics & Values - Corporate Governance			12+0+0
IV	Economic Environment: Economic Systems - Economic Planning - Economic Parameters - Economic Policies - Consumer Protection Act and Competition Act, 2008 - Liberalisation, Privatisation and Globalisation of Indian Economy			12+0+0
V	Natural and Technological Environment: Natural Environment: Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalisation.			12+0+0
		Lecture	Tutorial	Total
		60		60
Text Books 1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018. 2. Dhanabhakiam. M & Kavitha. M., Business Environment, Vijay Nicole Imprints Private Ltd., Chennai., 2014. 3. Sankaran, Business Environment, Margham Publications. Chennai				
Reference books: 1. Cherunilam, F. (2013). Business Environment: Text and cases. New Delhi: Himalaya Publishing House Pvt. Ltd. 2. Sloman, J. & Sutcliffe, M. (2004). Economics for Business (3rd Edition.). New Delhi: Pearson Education. 3. Dhingra, I. C. & Dhingra, N. (2014). Concise Business Environment (1st Ed.). New Delhi: Book Age Publications. 4. Bosch, F. & Man, A. (1994). Government's Impact on the Business Environment and Strategic Management. Journal of General Management, Vol. 19 No. 3 5. Fernando, A. C. (2011). Business Environment. New Delhi, Pearson Education.				
E-Resources: http://www.financialeconomics.cf/2011/04/economic-environment-kinds-of-economic.html http://www.answers.com/Q/Impact_of_economic_environment_on_business http://www.ehow.com/print/info_8127368_four-aspects-between-government-business.html http://www.shareyouressays.com/93732/role-of-indian-government-in-shaping-business-environment http://www.saylor.org/course/econ305 . http://planningcommission.gov.in/aboutus/history/index.php?about=about dy.html http://www.brainyquote.com/quotes/quotes/f/franklin139327.html#QzGg6f6x8H22LDbv.99				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	1	0	1	0	0	0	1

CO2	3	2	0	0	1	0	1	0	0	0	1
CO3	3	2	0	0	1	2	1	0	0	0	1
CO4	3	2	0	0	1	0	1	0	0	0	1
CO5	3	2	0	2	1	0	1	0	0	0	1
Total	15	10	0	2	5	2	5	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

OPEN ELECTIVE – 3

Course Code	Course Name	L	T	P	SS	H	C
	OPEN ELECTIVE – 3	3	0	0	0	3	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	3	0	0	0	3	3

INTERNSHIP PRACTICAL TRAINING

Course Code	Course Name	L	T	P	SS	H	C
	INTERNSHIP PRACTICAL TRAINING	0	0	0	0	0	3
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	0	0	0	0	0	3

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): *Explore* career alternatives prior to graduation.

CO2: Cog (Ap): *Integrate* theory and practice

CO3: Cog (Ap): *Develop* communication, interpersonal and other critical skills in the job interview process.

CO4: Cog (AP): *Build* self-awareness, self-confidence, sensitivity and appreciation for diversity, clarification of work and personal values

CO5: Cog (Un): *Learn* about career positions and occupations along with the qualities and training required to obtain those positions.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	1	1	0	1	1	1	0	0
CO2	2	1	0	1	1	0	1	1	1	0	0
CO3	2	1	0	1	1	0	1	1	1	0	0
CO4	2	1	0	1	1	0	1	1	1	0	0
CO5	2	1	0	1	1	0	1	1	1	0	0
Total	10	5	0	5	5	0	5	5	5	0	0

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER – VI
INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Code	Course Name	L	T	P	SS	H	C
	INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	0	0	1	5	4
Prerequisites	Basic knowledge in entrepreneur	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	1	5	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Differentiate* distinct entrepreneurial traits.

CO2: Cog (U): *Discuss* the Initiatives of Government of India to promote entrepreneurship

CO3: Cog (U): *Explain* the role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.

CO4: Cog (Ap): *Prepare* a Business Plan including designing business processes, location, layout, operation, planning and control

CO5: Cog (U): *Summarise* the Mobilization of resources for start-up.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+0+0+3
II	Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Women Entrepreneur in India; Initiatives of Government of India to promote entrepreneurship - Start Up India in , Stand Up India, Make in India, etc.	12+0+0+3

III	Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	12+0+0+3						
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	12+0+0+3						
V	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	12+0+0+3						
	Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.							
		<table> <tr> <th>Lecture</th><th>Self Study</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Self Study	Total	60	15	75
Lecture	Self Study	Total						
60	15	75						

Text Books:

- Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House
- Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall

Reference Books:

- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>

E-Resources:

- <http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
- <https://www.pdfdrive.com/entrepreneurship-development-books.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	1	0	0	1	0	1	0	1

CO2	3	2	0	1	0	0	1	0	1	0	1
CO3	3	2	0	1	0	0	1	0	1	0	1
CO4	3	2	0	1	0	0	1	0	1	0	1
CO5	3	2	0	1	0	0	1	0	1	0	1
Total	15	10	0	5	0	0	5	0	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

MANAGEMENT ACCOUNTING

Course Code	Course Name	L	T	P	SS	H	C
	MANAGEMENT ACCOUNTING	4	1	0	0	5	4
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	4:1:0	4	1	0	0	5	4

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): Apply financial ratios and interpret financial statement.

CO2: Cog (Ap): Prepare cash flow statement as per AS-3

CO3: Cog (Ap): Prepare various functional budgets

CO4: Cog (Ap): Solve short run decision making problems applying marginal costing and Break-Even technique.

CO5: Cog (Ap): Compute standard costs and prepare variance report

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Management Accounting Meaning - Objectives and Scope of management accounting - Difference between financial accounting - cost accounting and management accounting. Financial Statement Analysis And Interpretation – Techniques - Ratio analysis - Classification of ratios.	15+0+0+3
II	Cash Flow Statement Cash flow statement-advantages and limitations; preparation of cash flow statement (AS 3) – Operating, Investing and Financing activities.	15+0+0+3
III	Budget and Budgetary Control Concept of budget-different types of budgets; budgeting and budgetary control; meaning, objectives, merits, and limitations of budgetary control; budget administration; Functional budgets including cash budget; Fixed and flexible budgets: meaning and preparation.	15+0+0+3
IV	Marginal Costing Meaning of Variable Costing, Absorption Costing and Marginal Costing; uses of Marginal costing; Cost-Volume-Profit Analysis, Profit/Volume ratio. Break-even analysis - margin of safety. Meaning and importance of Limiting / Key factor in budgeting; Decision making based on Marginal Cost Analysis - Make or Buy decision	15+0+0+3
V	Standard Costing Meaning of standard cost and standard costing; Difference between budgeted cost and standard cost; advantages, limitations and applications of standard costing; Meaning of Variance and Variance Analysis –	15+0+0+3

	material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.			
	80% Problem 20% Theory			
		Lecture	Tutorial	Total
		75		90

Text Books

1. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education.
2. T.S.Reddy & Y. Hariprasad Reddy. Management Accounting - Recent edition, Marghan Publications, Chennai.

Reference books:

1. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice.
2. Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House.
3. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

E-Resources:

1. https://onlinecourses.nptel.ac.in/noc22_mg65/preview
2. https://www.academia.edu/27871831/MANAGEMENT_ACCOUNTING_STUDY_NOTES

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	1	1	0
CO2	3	2	0	0	0	0	1	0	1	1	0
CO3	3	2	0	0	0	0	1	0	1	1	0
CO4	3	2	0	0	0	0	1	0	1	1	0
CO5	3	2	0	0	0	0	1	0	1	1	0
Total	15	10	0	0	0	0	5	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PRINCIPLES OF INSURANCE

Course Code	Course Name	L	T	P	SS	H	C
	PRINCIPLES OF INSURANCE	4	0	0	0	4	4
Prerequisites	Basic knowledge in insurance	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): *Describe* importance of Insurance to Society, Individuals, Business and Government.

CO2: Cog (U): *Explain* the measurement of risk and calculate of premium

CO3: Cog (U): *Explain* the significance of Fire Insurance Contract and Policy conditions

C04: Cog (U): *Summarise* the classifications of Marine Insurance policies, Premium calculation and Marine Losses

CO5: Cog (U): *Discuss* the Personal Accident Insurance

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction to Insurance Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.	12+0+0						
II	Life Insurance Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.	12+0+0						
III	Fire Insurance Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.	12+0+0						
IV	Marine Insurance Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.	12+0+0						
V	Personal Accident Insurance Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.	12+0+0						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60</td><td></td><td>60</td></tr> </tbody> </table>	Lecture	Practical	Total	60		60
Lecture	Practical	Total						
60		60						

Text Books

1.Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016

2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.

Reference books:

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, Insurance Management, New Age International Publishers, New Delhi
3. Hargovind Dayal., The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.
4. Taxmann : Insurance Manual, Taxmann Publication Private Limited
5. M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.
6. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.

E-Resources:

1. <https://www.insuranceinstituteofindia.com/>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	0	1
CO2	3	2	0	0	0	0	1	0	0	0	1
CO3	3	2	0	0	0	0	1	0	0	0	1
CO4	3	2	0	0	0	0	1	0	0	0	1
CO5	3	2	0	0	0	0	1	0	0	0	1
Total	15	10	0	0	0	0	5	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL TECHNOLOGY AND ANALYTICS

Course Code	Course Name	L	T	P	SS	H	C
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	FINANCIAL TECHNOLOGY AND ANALYTICS	4	0	0	0	4	4
Prerequisites	Basic knowledge in financial technology	L	T	P	SS	H	C
C:P:A	2.5:0.5: 0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Summarize* the different business models under Fin Tech industry

CO2: Cog (U): *Explain* the functioning of Crowd Funding, Crypto currency, AI, Big Data Robotic Process Automation and Block Chain

CO3: Cog (U): *Discuss* the contribution of digital payment system and Crypto currencies

CO4: Cog (U): *Describe* the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard

CO5: Cog (U): *Explain* the role of robot advisors in making investment decisions.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.	12+0+0
II	FinTech Business Applications Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).	12+0+0
III	Digital Payments, Crypto currencies, and Block chain Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Block chain – Understanding of Block chain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.	12+0+0
IV	FinTech in India FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.	12+0+0
V	Analytics Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.	12+0+0

Practical Exercises: The learners are required to: 1. Identify a FinTech startup, analyze, and present a report on its business model. 2. Analyze and prepare a report on the functioning of online crowd funding platforms in India 3. Identify a FinTech involved in SME lending business and analyze how they are contributing to restructuring the SME lending landscape. 4. Analyze and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements 5. Prepare a case study on growth of FinTech in India and China over a period of the last five years. 6. Participate in simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing in Robo-Advisory investment services and present their business plan. 7. Analyze and interpret case study on Robo -Advisor at Accenture. 8. Prepare a report on Increase in Mobile Banking Payments 9. Increase in FinTech deals in Indian Startups.					
		Lecture	Tutorial	Total	
		60		60	
Text Books 1. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.					
Reference books: 1. Maheshwari, S. N., & Mittal, S. N. (2017). Management Accounting-Principles & Practice. 2. 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. 3. Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.					
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc20_mg33/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	1	2	1	0	1	0	1	1	0
CO2	3	2	1	2	1	0	1	0	1	1	0
CO3	3	2	1	2	1	0	1	0	1	1	0
CO4	3	2	1	2	1	0	1	0	1	1	0
CO5	3	2	1	2	1	0	1	0	1	1	0
Total	15	10	5	10	5	0	5	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PERFORMANCE MANAGEMENT

Course Code	Course Name	L	T	P	SS	H	C
	PERFORMANCE MANAGEMENT	4	0	0	0	4	4
Prerequisites	Basic knowledge in management	L	T	P	SS	H	C
C:P:A	2.5:0.5: 0	4	0	0	0	4	4

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Summarize* the overview of strategies for performance management.

CO2: Cog (U): *Explain* the performance planning characteristics of effective performance metrics.

CO3: Cog (U): *Discuss* the performance appraisal and performance management audit.

CO4: Cog (U): *Describe* the professionals in performance management.

CO5: Cog (U): *Explain* the Indian and western thoughts

Syllabus:

Unit	Content	Hours Allotted
I	Foundations of Performance Management: Concept and Philosophy underlying Performance Management, Significance, Objectives, Pre-Requisites, and Characteristics of Effective Performance Management; Performance Management versus Performance Appraisal; Performance Management and Strategic Planning, Performance Management Process-Conceptual Model, Overview of Strategies for Performance Management.	12+0+0
II	Planning and Implementation of Performance Management: Overview of Performance Planning, Defining Performance and Selecting a Measurement Approach, Developing Job Descriptions, Defining Performance Standards, Key Result Areas, Competencies and Skills, Characteristics of Effective Performance Metrics.	12+0+0
III	Performance Appraisal and Monitoring: Characteristics of effective Appraisals; Methods of Performance Appraisal; Designing Appraisal Forms; Implementing Performance Appraisal Process, Performance Review Discussions; Improving Quality of Performance Ratings; 360 Degree Appraisal; reappraisal; Performance Monitoring; Performance Management Documentation; Annual Stock Taking, Performance Management Audit.	12+0+0
IV	Other Performance Management and Development Issues: Coaching, Counseling and Mentoring; Potential Appraisal, Competency Mapping; Performance Related Pay; Implementing Performance Management System- Strategies and Challenges; Role of HR Professionals in Performance Management; Ethical and Legal Issues, Appraisal and Management Practices in Indian Organizations.	12+0+0
V	Indian and Western Thoughts Performance Management in the perspective of Indian Ethos – Ethical Issues and Dilemmas in Performance Management.	12+0+0
	Lecture	Tutorial
	60	60

Text Books

1. S.K.Bhatia “Performance Management”, 2007, Deep and Deep Publication.
2. Peter G. Northouse, “Leadership”, 2010, Sage. Lussir, “Effective Leadership”, 2009, Cengage.

Reference books:

1. Michael Armstrong “Performance Management” 2010, Kogan Page.
2. A.S.Kohli&T.Deb, “Performance Management”, 2009, Oxford.
3. T.V.Rao, Performance Management & Appraisal System, Sage , 2008.
4. A.M. Sharma, Performance Management System”, 2010, HPH.
5. M Armstrong, “Performance Management & Development”, 2010,Jaico.
6. PremChadha,Performance Management, 2009, Macmillan.
7. Joe Willmore, “Performance Basics”, 2004, ASTD Press.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	1	1	0	1
CO2	3	2	0	0	0	0	0	1	1	0	1
CO3	3	2	0	0	0	0	0	1	1	0	1
CO4	3	2	0	0	0	0	0	1	1	0	1
CO5	3	2	0	0	0	0	0	1	1	0	1
Total	15	10	0	0	0	0	0	5	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

MACRO ECONOIMICS

Course Code	Course Name	L	T	P	SS	H	C
	MACRO ECONOMICS	4	0	0	0	4	4
Prerequisites	Basic knowledge in economics	L	T	P	SS	H	C
C:P:A	2:1:0	4	0	0	0	4	4

Course Outcomes:

After completion of the course, learners will be able to:

CO1: Cog (U): *Explain* the basic concepts related to national income, employment, savings, investments monetary theory, savings and investment function

CO2: Cog (Ap): *Measure* National Income and examine the problems related to measurement of national income in context to India.;

CO3: Cog (U): *Examine* how an economy functions. Evaluate the role of consumption, saving and investment in an economy;

CO4: Cog (U): *Explain* the flows of goods and capital, savings and investment in a small and a large open economy

CO5: Cog (U): *Explain* concepts like business cycle, multiplier, accelerator and demonetization.

Syllabus:

Unit	Content	Hours Allotted
I	Nature and Scope of Macro Economics Basic concepts, Distinction between Macroeconomics and Microeconomics Macro-Economic Concepts like national income, employment, savings, and investments. Static macroeconomic analysis short and the long run.	12+0+0
II	National Income National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.	12+0+0
III	Macro-Economic theory Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.	12+0+0
IV	Open economy Open economy – flows of goods and capital, savings and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest rate differential case of large economy.	12+0+0
V	Savings and Investment Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle. Investment –Investment function, determinants of business fixed	12+0+0

	investment, effect of tax, determinants of residential investment and inventory investment.							
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Prepare a statement of items to be included and excluded while calculating national income; 2. Develop a flow chart of different sectors contribution to national income; 3. Establish relation between investment and consumption function by way of hypothetical data; 4. Prepare a flow chart showing the effect of multiplier function on economy; 5. Prepare a cause and effect statement of changes in interest rate and its effect on saving rate; 6. Prepare a chart indicating impact of inflation on different sectors of economy; 7. Diagrammatically explain effects of recession on savings, development, and employment; 8. Explain effects of demonetization on different sectors through charts. 							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>0</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	0	60
Lecture	Tutorial	Total						
60	0	60						
Text Books <ol style="list-style-type: none"> 1. Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Business Economics Theory & Applications</i>. New Delhi: International Book House Pvt. Ltd. 2. Cohn, S. M. (2015). <i>Reintroducing Macro Economics: A Critical Approach</i>. Abingdon: Routledge. 3. Dwivedi, D. N. (2019). <i>Macro Economics</i>. Chennai: Mc G raw Hill Education. 4. Mankiw, N. G. (2012). <i>Principles of Macroeconomics</i>. Boston: Cengage Learning. 								
Reference books: <ol style="list-style-type: none"> 1. Mithani, D. M. (2019). <i>Macro Economics</i>. Mumbai: Himalaya Publishing House Pvt. Ltd. 2. Muniraju, M., & Podder, K. (2014). <i>Macro Economics for Business Decisions</i>. Mumbai: Himalaya Publishing House Pvt. Ltd. 3. Jhingan, M. L. (2019). <i>Macro Economics Theory</i>. Delhi: Vrinda Publications Pvt. Ltd. 4. Samuelson, P. A., & Nordhaus, W. D. (2015). <i>Macro Economics</i>. New York: McGraw Hill Education. 								
E-Resources: <ol style="list-style-type: none"> 1. Relevant study material from ICAI Website: https://www.icai.org/ 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	1	0	1
CO2	3	2	0	0	0	0	0	0	1	0	1
CO3	3	2	0	0	0	0	0	0	1	0	1
CO4	3	2	0	0	0	0	0	0	1	0	1
CO5	3	2	0	0	0	0	0	0	1	0	1
Total	15	10	0	0	0	0	0	0	5	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

MICRO FINANCE

Course Code	Course Name	L	T	P	SS	H	C
	MICRO FINANCE	4	0	0	0	4	4
Prerequisites	NIL	L	T	P	SS	H	C
C:P:A	4:0:0	4	0	0	0	4	4

Course Outcomes:

After completion of the course, learners will be able to:

CO1: Cog (U): *Explain* Microfinance models

CO2: Cog (U): *Summarise* the market analysis, financial analysis. Technological analysis and Socio-economic analysis

CO3: Cog (U): *Describe* the Credit Lending Models

CO4: Cog (U): *Explain* pricing of microfinance products

CO5: Cog (U): *Explain* the social and performance metrics, fund structure and value-added services of MFI

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to microfinance Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance	12+0+0
II	Microfinance development Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.	12+0+0
III	Credit delivery methodology Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks.	12+0+0
IV	Pricing of microfinance products Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises	12+0+0
V	Commercial microfinance MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.	12+0+0

		Lecture	Tutorial	Total	
		60	-	60	
Text Books					
1. Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", PrenticeHall of India Pvt. Ltd. Delhi, 2005..					
2. Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi.2003					
Reference books:					
1. C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing					
2. Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	1	1	0
CO2	3	2	0	0	0	0	0	0	1	1	0
CO3	3	2	0	0	0	0	0	0	1	1	0
CO4	3	2	0	0	0	0	0	0	1	1	0
CO5	3	2	0	0	0	0	0	0	1	1	0
Total	15	10	0	0	0	0	0	0	5	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

CORPORATE GOVERNANCE

Course Code	Course Name	L	T	P	SS	H	C
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	CORPORATE GOVERNANCE	4	0	0	0	4	4
Prerequisites	Basic knowledge in corporate	L	T	P	SS	H	C
C:P:A	2.5:0.5:0	4	0	0	0	4	4

Course Outcomes:

After completion of the course, the learners will be able to:

CO1: Cog (U): *Explain* the concept and importance of corporate governance in a business setup;

CO2: Cog (U): *Explain* the concept of corporate governance in organisations and its essence for management

CO3: Cog (U): *Describe* the role of board of directors and shareholders in corporate management;

CO4: Cog (U): *Summarise* the problems in corporate governance on the basis of major corporate governance failures;

CO5: Cog (U): *Describe* corporate governance framework in India;

Syllabus:

Unit	Content	Hours Allotted
I	Introduction: Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance and Sarbanes Oxley (SOX) Act, 2002 (USA)	12+0+0
II	Directors and Shareholders Powers of directors: Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.	12+0+0
III	Major Corporate Governance Failures and International Codes: BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures;	12+0+0
IV	Corporate Governance Framework in India: Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and UdayKotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institution	12+0+0
V	Business Ethics and Corporate Social Responsibility (CSR): Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and	12+0+0

	Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.			
	Practical Exercises: 1. Visit a MSME and study the benefits of incorporating Corporate Governance in their organisation. Also, assess the issues of corporate governance there and find out the codes and standards addressing those issues. 2. Identify the corporate cases involving different organisational structures and make a comparative assessment of the governance challenges and issues. 3. Make the comparative analysis of rules governing Whistle-blowing policies in different countries. 4. Prepare a case study on the topic “Whistle blowing”.			
		Lecture 60	Tutorial	Total 60
Text Books 1. Gupta, K., & Arora, A. (2015). Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing India				
Reference books: 1. Kumar A., Gupta L., & Arora, R. J. (2016). Auditing and Corporate Governance. Delhi: Taxmann Pvt. Ltd 2. Mallin, C. A. (2018). Corporate Governance. New Delhi: Oxford University Press. 3. Rani, G. D., & Mishra, R. K. (2017). Corporate Governance-Theory and Practice. New Delhi: Excel Books 4. Sharma, J. P. (2016). Corporate Governance, Business Ethics, and CSR. New Delhi: AneBooks Pvt. Ltd.				
E-Resources: 1. https://www.youtube.com/watch?v=3aXjtAbaeC0 2. https://infolearners.com/ebooks/corporate-governance-book-pdf-free-download/				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	0	1	2	0	1	0	0	0	0
CO2	1	0	0	3	1	0	2	0	0	0	0
CO3	1	0	0	3	1	1	1	0	0	0	0
CO4	1	0	0	2	1	1	0	0	1	0	0
CO5	1	0	0	2	1	1	1	0	1	0	0
Total	5	0	0	11	6	3	5	0	2	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PROJECT REPORT

Course Code	Course Name	L	T	P	SS	H	C
	PROJECT REPORT	4	1	0	1	6	5
Prerequisites	Nil	L	T	P	SS	H	C
C:P:A	4:0:1	4	1	0	1	6	5

Course Outcomes:

After completion of the course, the learners will be able to:

CO1: Identify problems and use contemporary commerce and business technology to solve them efficiently.

CO2: Survey recent solutions proposed and outline the objectives and methods.

CO3: Explain the project ideas, findings and demonstrate the same in a team.

CO4: Identify, Estimate, Track and cost the human and physical resources required, and make plans to obtain the necessary resources.

CO5: Conclude, compare, report and present the solution proposed and the results obtained.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	3	1	0	0	1	0	0	0	0
CO2	2	2	3	1	0	0	1	0	0	0	0
CO3	2	2	3	1	0	0	1	0	0	0	0
CO4	2	2	3	1	0	0	1	0	0	0	0
CO5	2	2	3	1	0	0	1	0	0	0	0
Total	10	10	15	10	0	0	5	0	0	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

Overall Course Mapping with POs and PSOs

Subjects	C	P	A	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	L:T:P:C
LAN-1	√	√	√												3:0:0:3
AECC-1	√	√	√												3:0:0:3
CC-1	√	√	√	√	√				√			√	√	√	5:1:0:5
CC-2	√	√	√	√	√					√		√	√	√	4:0:0:4
CC-3	√	√	√				√			√			√		3:0:2:4
UMAN-1	√	√	√												1:0:0:1
LAN-2	√	√	√												3:0:0:3
AECC-2	√	√	√												3:0:0:3
CC-4	√	√	√	√	√					√			√		5:1:0:5
CC-5	√	√	√	√	√								√	√	5:0:0:5
CC-6	√	√	√	√	√			√					√		4:0:0:4

CC-7	√	√	√	√	√			√					√		5:0:0:5
UMAN-2	√	√	√												1:0:0:1
LAN-3	√	√	√												3:1:0:4
AECC-3	√	√	√												3:1:0:4
CC 8	√	√	√	√	√					√			√	√	5:0:0:5
CC 9	√	√	√	√	√					√			√	√	5:1:0:5
SEC-1A	√	√	√	√	√		√			√		√		√	3:0:2:4
SEC-1B	√	√	√	√	√		√			√		√		√	3:0:2:4
SEC-1C	√	√	√	√	√					√		√		√	3:0:2:4
UMAN-3	√	√	√												1:0:0:1
LAN-4	√	√	√												3:1:0:4
AECC-4	√	√	√												3:1:0:4
CC-10	√	√	√	√	√	√				√			√		5:1:0:5
CC-11	√	√	√	√	√		√			√		√	√		5:0:0:5
SEC-2A	√	√	√	√	√		√			√		√	√		3:0:2:4
SEC-2B	√	√	√	√	√					√				√	3:0:2:4
SEC-2C	√	√	√	√	√			√		√				√	3:0:2:4
CC-12	√	√	√	√	√	√	√			√		√	√		0:0:8:4
CC-13	√	√	√	√	√		√			√			√		5:0:0:5
CC-14	√	√	√	√	√		√						√		4:0:0:4
DSE-1A	√	√	√	√	√		√			√				√	4:0:0:4
DSE-1B	√	√	√	√	√		√							√	4:0:0:4
DSE-1C	√	√	√	√	√		√			√			√		4:0:0:4
DSE-2A	√	√	√	√	√					√			√		4:0:0:4
DSE-2B	√	√	√	√	√					√			√		4:0:0:4
DSE-2C	√	√	√	√	√		√	√	√	√				√	4:0:0:4
IPT	√	√	√	√	√		√	√		√	√	√			0:0:0:3
CC-15	√	√	√	√	√		√			√		√		√	4:0:0:4
CC-16	√	√	√	√	√		√			√		√		√	4:1:0:4
DSE-3A	√	√	√	√	√					√				√	4:0:0:4
DSE-3B	√	√	√	√	√	√	√	√		√		√	√		4:0:0:4
DSE-3C	√	√	√	√	√						√	√		√	4:0:0:4
DSE-4A	√	√	√	√	√							√		√	4:0:0:4
DSE-4B	√	√	√	√	√							√	√		4:0:0:4
DSE-4C	√	√	√	√			√	√	√	√		√			4:0:0:4
Project	√	√	√	√	√	√	√			√					4:1:0:5
UMAN-4	√	√	√												1:0:0:1

UGC Guidelines for B.Com (Professional Accounting) Curriculum 2022-23

Curriculum Structure for B.Com. PA (Full time) Degree Programme offered by PMIST

Category	As per UGC Credits	PMIST adoption %	PMIST Credit	Deviation	Number of Courses
Part – I	12	8.21	12	Nil	4
Part – II	8	8.21	12	+4	4
Core	60	50	73	+13	16
SEC	16	5.48	8	-8	2
DSE	24	10.95	16	-8	4
GE	12	6.16	9	-3	3
IPT	-	2.05	3	+3	1
UMAN	-	2.74	4	+4	4
Project	-	3.42	5	+5	1
Field Visit	-	1.36	2	+2	1
Extension Activity	-	1.36	2	+2	1
Total	132	100	146	14	41

Summary of the Credits and Hours

Semester	Total Credits	Total Hours / Week	No. of courses
I	20	30	6
II	28	30	8
III	24	30	7
IV	23	30	6
V	27	30	7
VI	24	30	7
Total	146	180	41

The salient features of this curriculum are as follows.

1. For B.Com (PA) programme 146 credits is mandatory. In addition to this, students can register extra credit courses choosing from MOOC. In our Institution, we are exactly following with the UGC Norms *Audit Courses-UMAN: Students to be able to register for Courses outside the prescribed range of Credits for audit only, when interested to supplement their knowledge/skills; Optional for students to appear/pass in Continuous Internal Assessment (CIA), End Semester Examination (ESE) of these courses and/or seek their inclusion in the Grade cards or Transcripts issued .*
2. The language (Tamil) course has been given from first semester to fourth semester having 12 credits totally.
3. Ability Enhancement Core Course (AECC) has been allocated from first semester to fourth semester having 12 credits totally.

4. The average load per semester is about 28 credits.
5. The group project has 5 credits in the 6th semester to each member of the group.
6. The credit distribution is followed as per the guidelines given by UGC

Note:

- a. Apart from academic workload, the following academic sessions must be included in the timetable to maintain 30 hours / week. Swatch Bharat, Academic mentor, Library and Soft skill.