



Criterion 1 – Curricular Aspects

Key Indicator	1.1	Curriculum Design and Development
Metric	1.1.2	Percentage of Programmes where syllabus revision was carried out during academic year 2022-23

DEPARTMENT OF COMMERCE

Sl. No.	Programme Code	Programme name	Year of Introduction	Year of revision	Percentage of Syllabus content added or replaced
01.	151	B.COM (Hons)	2013-14	2022	48.05%
02	153	B.COM	2014-15	2022	51.43%

S.No	Contents
1.	Minutes of Board of Studies
2.	Extracts of minutes of the Academic Council Meeting
	Curriculum and Syllabus of the programme – Before Revision
3.	Curriculum and Syllabus of the programme – After Revision

Legend: **Highlighted Color – Red**

Highlighted Color - Green

- Indicates courses which are removed from Syllabus before revision
- Indicates courses which are removed from Syllabus after revision

1. a. Minutes of the Board of Studies for B.com (Hons) - (Full Time) held on 12.07.2022

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**PERIYAR
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TAMIL NADU - INDIA

BOARD OF STUDIES MEETING

B.COM. (HONS) FULL TIME PROGRAMME

Minutes of Meeting

Date: 12.07.2022; 03:00 PM

Venue: Marie Curie Hall

Mode: Offline/Regular Mode

The Board of Studies meeting was held on 12.07.2022 for framing the B.Com (Hons) Curriculum and Syllabi from 1st semester to 6th semester for Regulation 2022.

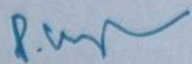
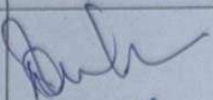
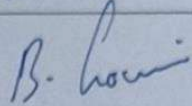
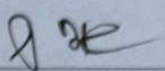
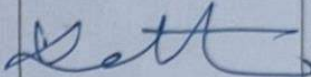
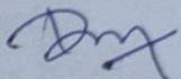
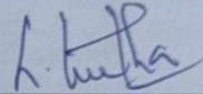

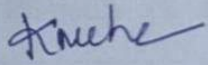
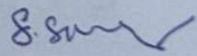
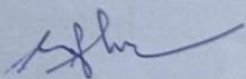
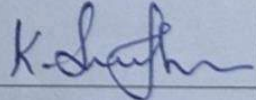
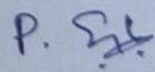
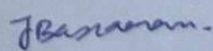
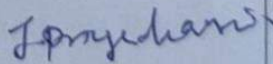
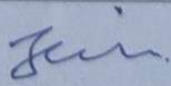
Agenda:

1. To discuss on the feedback and actions taken on curricular aspects from stakeholders for Regulation 2018
2. To present the curriculum for B.Com (Hons) degree programme for Regulation 2022
3. To present the syllabi of B.Com (Hons) from 1st semester to 6th semesters of Regulation 2022
4. To discuss the Programme Articulation Matrix (PO coverage by all COs as per LOCF)
5. To present the Value-Added courses
6. To discuss the Open elective courses to be offered

Members present:

Table I -Members of the BOS

SL No.	Name	Designation	Representing	Signature
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.	Ms.K.Vinothinidevi	Assistant Professor	Member	
9.	Dr.R.Sathishkumar	Assistant Professor	Member	
10.	Ms.G.Geetha	Assistant Professor	Member	
11.	Mr.R.Amarnath	Assistant Professor	Member	
12.	Ms.K.Mehala	Assistant Professor	Member	
13.	Dr.S.Sivagamy	Assistant Professor	Member	
14.	Dr.S.Prabhu	Assistant Professor	Member	
15.	Ms.K.Sumithra	Assistant Professor	Member	
16.	Ms.P.Saranya	Assistant Professor	Member	
17.	Mr.T.Baskaran	Assistant Professor	Member	
18.	Ms.Priyadharshni.J	Final B.Com (Hons) Student	Member	
19.	Mr.Shri Arinanth Jain	Final B.Com (Hons) Student	Member	

A. FEEDBACK ON CURICULAR ASPECTS

The feedback was collected and analyzed during 2018-19, 2019-20 and 2020-21 from the following stakeholders

1. Alumni
2. Employers
3. Teachers
4. Students
5. Other Academician

In addition, the feedback from Academic Expert and Industry Expert, Teachers, Alumni and students who participated in Department Advisory Committee Meeting (DAC) were presented.

Table – II – Feedback Analysis

Feedback	Action Taken
Advanced Accountancy course may be included	It is included as core course as per UGC norms.
Finance related courses may be included	Stock Market Operations, Financial Statement Analysis and Banking and Micro finance courses are introduced under SEC. Business Tax Procedures and Management and Financial Technology and Analytics course introduced under Discipline specific elective.
Management related courses may be included	Event management, Mind Management, and Project Management is introduced
Entrepreneur related courses may be included	Innovative Entrepreneurial Development, New Venture Planning and Development, and Business Incubation is included as SEC
New and advanced courses may be included	<ol style="list-style-type: none">1. Research Methodology2. Good Governance3. Banking Theory Law and Practice4. Consumer Affairs5. Training and Development6. Stock Market Operations7. E-Business

B. CURICULLUM INTERVENTION BASED ON CO ATTAINMENT

The CO attainment and PO attainment of courses of B.Com programme is presented to the members and discussed.

Table 3: CO Attainment

Table 3.1 - B.Com. 2017-20 Batch – COs Attainment

Course Code	CO1	CO2	CO3	CO4	CO5
XGE101	75.17	61.03	61.11	69.89	96.84
XCC102	72.94	69.15	64.45	52.28	50.35
XCC103	74.53	66.37	62.04	60.72	50.5
XCC104	57.64	53.91	63.68	55.17	77.36
XCC105	73.12	74.33	75.63	71.56	86.78
XUM106	62.53	47.58	59.99	54.85	62.38
XES201	60.88	74.37	50.21	61.32	96.73
XCC202	55.77	41.45	63.77	52.61	61.46
XCC203	72.14	60.18	64.48	67.12	74
XCC204	58.76	49.81	58.68	59.95	54.9
XGE205	56.05	34.65	57.09	56.62	62.5
XMS301	79.58	63.22	48.62	57.81	64.65
XCC302	74.66	61.35	57.22	68.9	80.73
XCC303	73.85	65.37	67.49	73.61	93.23
XCC304	54.21	63.01	61.36	57.2	45.83
XCC306	72.78	63.78	86.98	78.65	28.65
XCC401	79.58	63.22	48.62	57.81	64.65
XCC402	74.66	61.35	57.22	68.9	80.73
XCC403	73.85	65.37	67.49	73.61	93.23
XCC404	54.21	63.01	61.36	57.2	45.83
XCC405	72.78	63.78	86.98	78.65	28.65
XCC501	79.17	79.17	72.92	68.75	31.25
XCC502	82	72	72	84	79
XCC503	90	85	77	78	85
XCC504	89.77	84.90	77.12	77.81	85.15
XCC505	84.39	79.51	76.94	75.25	78.37
XCC506	79	79	80	71	71
XCC601	68	62	96	94	86
XCC602	94	90	63	100	100
XCC603	92	88	94	92	100
XCC604	77	73	75	80	76

Table 3.2 - B.Com. 2017-20 Batch – POs Attainment

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
XGE101	72.81						75.17		86.01
XCC102	52.30	52.30				58.45	77.51		71.61
XCC103	58.63	58.63	76.88		45.31	54.06	53.20		58.63
XCC104	50.99	58.99	62.33		57.85	55.15	62.30		58.99
XCC105	62.25	62.25	49.62	73.20		62.25	62.25	99.99	62.25
XUM106	44.07						53.74		42.90
Sem - 1	56.84	58.04	62.04	73.20	51.58	57.48	64.03	99.99	63.40
XES201	70.86	70.86				72.38	70.86		70.86
XCC202	41.65						38.79		41.65
XCC203	58.10	58.10			49.50	60.63	58.10		58.10
XCC204	50.00	50.00				48.44	49.48		51.04
Sem - 2	55.15	59.65			49.50	60.48	54.31		55.41
XMS301	61.95	61.95		57.39			61.34		61.95
XCC302	56.57	58.65		52.62		56.57	63.17		56.97
XCC303	57.10	57.10	57.50		51.25		57.10		51.83
XCC304	69.02	69.02			69.02				59.97
XCC305	59.83	57.96			58.25		49.50		58.25
XCC306	100.00								100.00
Sem - 3	67.41	60.94	57.50	55.01	59.51	56.57	57.78		64.83
XCC401	60.00	63.20			60.00		46.88		64.07
XCC402	63.12	63.12			63.54	61.46			63.12
XCC403	71.67	71.67			71.67	63.20			71.67
XCC404	48.13	48.13	48.13	60.42	48.96		48.96		48.13
XCC405	65.63	65.63							59.38
Sem - 4	61.71	62.35	48.13	60.42	61.04	62.35	47.92		61.27
XCC501	66.25	66.25					77.08		66.25
XCC502	77.80	77.66			77.75		75.50		77.80
XCC503	82.87	82.42			81.36		77.81		82.40
XCC504	82.87	82.42			81.36		77.81		82.40
XCC505	78.89	78.89			78.27				77.70
XCC506	75.31	71.09					71.09		71.09
Sem - 5	77.33	76.46			79.69		75.80		76.27
XCC601	71.64	80.29	94.00				81.20		92.00
XCC602	89.40	89.40					78.50	94.00	89.40
XCC603	93.66	94.80	95.33	93.00	93.60		94.50		93.20
Sem - 6	84.90	88.16	94.67	93.00	93.60		84.73	94.00	91.53

Table 3.3 – B.Com. 2018-21 Batch – COs Attainment

Course Code	CO1	CO2	CO3	CO4	CO5
XGE101	75.17	61.03	61.11	69.89	96.84
XCG102	72.94	69.15	64.45	52.28	50.35
XCG103	74.53	66.37	62.04	60.72	50.5
XCG104	57.64	53.91	63.68	55.17	77.36
XCG105	73.12	74.33	75.63	71.56	86.78
XUM106	62.53	47.58	59.99	54.85	62.38
XES201	60.88	74.37	50.21	61.32	96.73
XCG202	55.77	41.45	63.77	52.61	61.46
XCG203	72.14	60.18	64.48	67.12	74
XCG204	58.76	49.81	58.68	59.95	54.9
XGE205	56.05	34.65	57.09	56.62	62.5
XMS301	79.58	63.22	48.62	57.81	64.65
XCG302	74.66	61.35	57.22	68.9	80.73
XCG303	73.85	65.37	67.49	73.61	93.23
XCG304	54.21	63.01	61.36	57.2	45.83
XCG306	72.78	63.78	86.98	78.65	28.65
XCG401	79.58	63.22	48.62	57.81	64.65
XCG402	74.66	61.35	57.22	68.9	80.73
XCG403	73.85	65.37	67.49	73.61	93.23
XCG404	54.21	63.01	61.36	57.2	45.83
XCG405	72.78	63.78	86.98	78.65	28.65
XCG501	79.17	79.17	72.92	68.75	31.25
XCG502	82	72	72	84	79
XCG503	90	85	77	78	85
XCG504	89.77	84.90	77.12	77.81	85.15
XCG505	84.39	79.51	76.94	75.25	78.37
XCG506	79	79	80	71	71
XCG601	68	62	96	94	86
XCG602	94	90	63	100	100
XCG603	92	88	94	92	100
XCG604	77	73	75	80	76

Table 3.4 – B.Com. 2018-21 Batch – POs Attainment

Course Code	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
XGE101	72.81						75.17		86.01
XCG102	52.30	52.30				58.45	77.51		71.61
XCG103	58.63	58.63	76.88		45.31	54.06	53.20		58.63
XCG104	50.99	58.99	62.33		57.85	55.15	62.30		58.99
XCG105	62.25	62.25	49.62	73.20		62.25	62.25	59.99	62.25
XUM106	44.07						53.74		42.90
Sem - 1	56.84	58.04	62.94	73.20	51.58	57.48	64.03	59.99	63.40
XES201	70.86	70.86				72.38	70.86		70.86
XCG202	41.65						38.79		41.65
XCG203	58.10	58.10			49.50	60.63	58.10		58.10
XCG204	50.00	50.00				48.44	49.48		51.04
Sem - 2	55.15	59.65			49.50	60.48	54.31		55.41
XMS301	61.95	61.95		57.39			61.34		61.95
XCG302	56.57	58.65		52.62		56.57	63.17		56.97
XCG303	57.10	57.10	57.50		51.25		57.10		51.83
XCG304	69.02	69.02			69.02				59.97
XCG305	59.83	57.96			58.25		49.50		58.25
XCG306	100.00								100.00
Sem - 3	67.41	60.94	57.50	55.01	49.51	56.57	57.78		64.83
XCG401	60.00	63.20			60.00		46.88		64.07
XCG402	63.12	63.12			63.54	61.46			63.12
XCG403	71.67	71.67			71.67	63.20			71.67
XCG404	48.13	48.13	48.13	60.42	48.96		48.96		48.13
XCG405	65.63	65.63							59.38
Sem - 4	61.71	62.35	48.13	60.42	61.04	62.33	47.92		61.27
XCG501	66.25	66.25					77.08		66.25
XCG502	77.80	77.66			77.75		75.50		77.80
XCG503	82.87	82.42			81.36		77.81		82.40
XCG504	82.87	82.42			81.36		77.81		82.40
XCG505	78.89	78.89			78.27				77.70
XCG506	75.31	71.09					71.09		71.09
Sem - 5	77.33	76.46			79.69		75.86		76.27
XCG601	71.64	80.29	94.00				81.20		92.00
XCG602	89.40	89.40					78.50	94.00	89.40
XCG603	93.66	94.80	95.33	93.00	93.60		94.50		93.20
Sem - 6	84.90	88.16	94.67	93.00	93.60		84.73	94.00	91.53

C. PRESENTATION OF CURRICULUM AND SYLLABUS FOR B.COM

All the courses of B.Com programme prepared by the faculty member of Commerce Department and were presented individually. The deletion, addition and introduction of new courses related details are tabulated for all courses in the following table.

Table 4.1 - Faculty allotment for Course Development

Sl. No	Course Name	Staff In-charge
1.	Principles of Accountancy	Ms.P.Nagalakshmi AP Commerce
2.	Business Organisation and Management	Ms.P.Nagalakshmi AP Commerce
3.	Business Laws	Ms.P.Nagalakshmi AP Commerce
4.	Advanced Accountancy	Ms.K.Mehala AP-Commerce
5.	Corporate Laws	Ms.K.Mehala AP-Commerce
6.	Computer Applications in Business	Dr.N.Jayanthi Associate Professor - Commerce
7.	Event Management	Dr.N.Jayanthi Associate Professor - Commerce
8.	Stock Market Operations	Dr.N.Jayanthi Associate Professor - Commerce
9.	Corporate Accounting	Ms.K.Vinothinidevi AP-Commerce
10.	Business Mathematics and Statistics	Dr.Bhuvaneshwari, Associate Professor-Mathematics
11.	E-Business	Dr.N.Jayanthi Associate Professor - Commerce
12.	Business Incubation	Dr.N.Jayanthi Associate Professor - Commerce
13.	New Venture Planning and Development	Dr.N.Jayanthi Associate Professor - Commerce
14.	Principles of Marketing	Dr.S.Prabhu AP-Commerce
15.	Business Economics	Mr.T.Baskaran AP- Commerce
16.	Project Management	Dr.R.Sathishkumar, AP- Commerce
17.	Innovative Entrepreneurial Development	Dr.S.Prabhu AP-Commerce
18.	Income Tax Theory Law and Practice	Dr.D.Umamaheswari Professor Commerce
19.	Goods and Service Tax	Dr.S.Prabhu AP- Commerce

20.	Training and Development	Dr.R.Sathishkumar AP- Commerce
21.	Mind Management	Dr.R.Sathishkumar AP- Commerce
22.	Business Communication	Dr.R.Sathishkumar AP- Commerce
23.	Auditing Practices	Dr.S.Prabhu AP-Commerce
24.	Indian Economy	Dr.D.Umamaheswari Professor- Commerce
25.	Fundamentals of Financial Management	Dr.D.Umamaheswari Professor- Commerce
26.	Cost Accounting	Dr.D.Umamaheswari Professor- Commerce
27.	Research Methodology	Dr.D.Umamaheswari Professor- Commerce
28.	Computerised Accounting – Tally Practical	Dr.S.Prabhu AP-Commerce
29.	Banking and Micro Finance	Dr.R.Sathishkumar AP- Commerce
30.	Mutual Fund	Dr.S.Prabhu, AP- Commerce
31.	Consumer Affairs	Ms.B.Gowri, AP- Commerce
32.	Business Tax Procedures and Management	Ms.B.Gowri, AP- Commerce
33.	Human Resource Management	Dr.N.Jayanthi Associate Professor - Commerce
34.	Management Accounting	Dr.D.Umamaheswari Professor – Commerce
35.	Banking Theory Law and Practice	Dr.S.Prabhu, AP- Commerce
36.	Good Governance	Dr.R.Sathishkumar AP- Commerce
37.	Advertising and Personal Selling	Dr.S.Prabhu, AP- Commerce

Table 4.2 – The deletion, addition and introduction of new courses

Sem	Course Name	Course content Deleted	Course Content Added	Percent of Change	Remarks
1	Basic Communication Skills in English	Nil	Nil	Nil	Renamed as English 1
1	Fundamentals of Financial Accounting	Single entry Account current- Average Due	GAAP – Accounting Standards	10%	Changes introduced Deleted topic like

	(Course name changed as Principles of Accountancy)	Date - Insurance claim	Accounting for Not-for-Profit Organisations		insurance claim included in Advanced Financial Accounting
I	Business Organisation and Management	Size of the business unit Motivation Theories- Leadership-theories	Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values Joint Stock Company Joint	20%	Changes introduced
I	Business Economics	Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes BEP	Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment. Production and cost	20%	Changes introduced
I	Principles of Marketing				Included in III semester DSE
I	Human Ethics, Values, Rights, and Gender Equality	Nil	Nil	Nil	No Changes
II	Advanced Communication Skills in English	Nil	Nil	Nil	Renamed as English II
II	Environmental Studies	Nil	Nil	Nil	No Changes
II	Vaniha Tamil	Nil	Nil	Nil	Removed
II	English for Employability	Nil	Nil	Nil	Removed

II	Commercial law	Consumer Protection Act, 1986 (outdated) Negotiable Instruments Act, 1881 (included in banking and insurance course)	Limited Liability Partnership Act, 2008 Consumer Protection Act, 2019 Competition Act, 2002 and Consumer Protection Act, 2019 Foreign Exchange Management Act, 1999	40%	Changes Introduced given as Corporate Laws
II	Corporate Accounting	Valuation Of Goodwill and shares Banking Company Accounts Insurance Company Accounts	Preparation of Financial Statements of Companies including one Person Company Internal Reconstruction and Profit or Loss Prior to Incorporation Profit or loss Prior to Incorporation Corporate Financial Reporting	50%	Changes Introduced
III	Business Mathematics & Statistics	Matrices Removed	Linear programming problems introduced	20%	Changes Introduced
III	Direct Tax laws		Agriculture Income and its taxability Profits and gains from business or profession, capital gains Computation of Total income and Tax Liability of individual and HUF	40%	Changes Introduced and given as Income Tax Theory Law and Practice
III	Computer Applications in Business		Introduction to Computer RDBMS Concepts & Access CAAT Tools	60%	Changes introduced

III	Business correspondence and report writing			60%	Changes introduced and provided as Business Communication
III	Human Resource Management		Emerging challenges of human resource Maintenance of employees and Emerging Horizons of HRM	20%	Changes introduced
III	Disaster Management	Nil	Nil	Nil	No Changes
IV	Company law	Introduction To Companies Act, 1956	Management and Administration Dividends, Accounts, and Audit Oppression, Mismanagement, Corporate Restructuring Insolvency and Bankruptcy Code, 2016. National Company Law Tribunal and Appellate Tribunal	50%	Included in II Semester Corporate Laws
IV	Fundamentals of Cost Accounting		Service Costing ABC Costing	20%	Changes Introduced Course name changed as Cost Accounting
IV	E- Commerce	IT Act 2000 and cyber crimes IT Act 2000 (included in cyber security course)	Website Designing and Publishing	20%	Changes Introduced Course name Changed as E Business
IV	Fundamentals of Financial Management		Economic Value Added (EVA), Market Value Added (MVA) Emerging dimensions in finance area- Crypto currencies, block chain, Responsible Investment-	40%	Changes Introduced

			Environmental, Social and governance (ESG) Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance		
V	Financial Accounting packages – Tally practical	Accounting Basic concepts removed	Masters, Reports of Outstanding, Accounts Summary	60%	Name Changed as Computerized Accounting - Tally Practical
V	Entrepreneurship				Syllabus has covered in Innovative Entrepreneurial Development
VI	Management Accounting	Fund Flow Statement Capital Budgeting	Overheads and sales variances. Disposition of Variances, Control Ratios. Decision making based on Marginal Cost Analysis	50%	Deleted topics are included in Fundamental of Financial management
VI	Auditing Practices		Audit Concepts- Audit Documentation and Audit Evidence Audit of Companies Special Areas of Audit	50%	Changes introduced
VI	Personal selling and Salesmanship				Shifted to DSE and modified as Advertising and Personal selling
VI	Dissertation	Nil	Nil	Nil	Renamed as Project Report
VI	Cyber Laws	Nil	Included in Cyber Security as UMAN course	Nil	Removed

D. List of Newly Introduced Courses in Regulation 2022 for B.Com

1. Foundation Tamil I
2. Foundation Tamil II
3. Advanced Accountancy
4. Goods and Service Tax

5. Research Methodology
6. Event Management
7. Business Incubation
8. New Venture Planning and Development
9. Mind Management
10. Training and Development
11. Mutual Fund
12. Project Management
13. Indian Economy
14. Consumer Affairs
15. Banking Theory Law and Practice
16. Good Governance

E. List of Courses Removed

Table 5 Table of courses removed with remarks

S. No	Course Code and Name	Remarks
1.	GST model- minor course	Included in Core course
2.	Investment Management	Contents included in Stock Market Operations and Mutual Fund
3.	PERT & CPM	Removed
4.	Banking and Insurance	Contents Included in Banking and Micro Finance
5.	Corporate tax planning	Contents Included Business Tax Procedures and Management
6.	International Business	Removed
7.	Office Management & Secretarial practice	Removed

F. PERCENTAGE CHANGE IN THE SYLLABUS

Number of new courses added = 3 core courses + 7 cores with more than 50 % changes + 8 DSE (student will take 8 out of 12 courses) + 4 SEC (Student will take 4 courses out of 12 courses) = 72 credits

Number of courses removed = 7 courses with 25 credits

% change = $(72/140) \times 100 = 51.43\%$

G. NOTES ON BENCHMARKING WITH UGC and World Top Universities MODEL CURRICULUM

1. The UGC model syllabus was also presented in the BoS. The members compared the designed curriculum and discussed the following
 - a. The credits of designed curriculum and UGC LDCP were found to be difference with six credits because the minimum credit is 148 and maximum credit is 160.

- b. Either the courses in the UGC curriculum are present in the designed curriculum as core course or discipline specific electives or skill-based electives.
2. Courses on ICSI and ICAI are added for **national needs**.
3. A specialization stream focusing on Management of DICs, MSMEs and Banking and Financial Institutions is present. This will help the **local needs** of Thanjavur, Trichy, Pudukottai, Ariyalur, and Perambalur.
4. Major areas of knowledge of B.Com Hons graduate to acquire defined by ICAI a global organisation founded in 1914, which focuses primarily on cost accountant. The defined attributes was discussed. Important aspects pertaining to **international needs** are taken into account.

H. NOTES ON CREDIT DISTRIBUTION AND COMPARISON WITH UGC LOCF

Table V: Credit Distribution

Category of Courses	No of Courses	Semesters						Total Credits	UGC Credits	Deviation %
		I	II	III	IV	V	VI			
LAN	2 x 3 credits	3	3					6	12	+6
AECC	2 x 3 credits	3	3					6	8	-2
CC	13 x 5 credits	15	10	10	15	10	5	65	60	+1
SEC	4 x 5 credits		5	5	5	5		20	16	+2
DSE	4 x 5 credits			4	4	4	4	16	24	-4
OE	3 x 3 credit s			3	3	3		9	12	-15
IPT	1 x 4 credits					4		4	-	+4
UMAN	4 x 1 credit	1	1	1			1	4	-	+4
Project							6	6	-	+6
Field Visit			2					2	-	+2
Extension							2	2	-	+2
Total		27	24	24	28	27	24	140	132	6

It is found that while comparing with UGC credits ranging from 132 to 140, the PMIST curriculum adopts the maximum credit of 140 for B.Com Programme.

I. COURSES ON EMPLOYABILITY/ ENTREPRENEURSHIP/ SKILL DEVELOPMENT

The curriculum focus of including 98.17% of courses with either/ and employability/ entrepreneurship/ skill development. The courses are given below:

Table VI Categorization of Courses for B.Com

Sem	Category	Course Code & Course Name	Category
I	LAN	Tamil – I / Foundation Tamil - I	Skill Development
I	AECC	English – I	Skill Development - To enhance Basic writing skill - To develop listening and speaking skill
I	CC	Principles of Accountancy	Employability - To Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
I	CC	Business Organisation and Management	Employability - Prepare the Article of Association & Memorandum of Association/ rules and regulations/ bye laws for the form of business organisation
I	CC	Business Laws	Employability - To Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
I	UMAN	Human Ethics, Values, Rights, and Gender Equality	Employability
II	LAN	Tamil II/ Foundation Tamil II	Skill Development
II	AECC	English - II	Skill Development - To understand basic grammar and using it in proper context. - To develop basic writing skills
II	CC	Advanced Accountancy	Employability - To use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making
II	CC	Corporate Law	Employability - Prepare a hypothetical notice, resolutions, and minutes of a meeting. - Read the Annual Report and Financial Statements of a company and prepare a report on the same
II	SEC	Computer Applications in Business	Skill Development - By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio

			Analysis, Capital Budgeting, Depreciation Accounting
II	SEC	Event Management	<p>Skill Development</p> <ul style="list-style-type: none"> - To prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
II	SEC	Stock Market Operations	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - To make a comparative analysis of IPOs to identify parameters of success and causes of failure.
II	UMAN	Environmental Studies	Skill Development
III	CC	Corporate Accounting	<p>Employability</p> <ul style="list-style-type: none"> - Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report. - Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.
III	CC	Business Mathematics and Statistics	<p>Employability</p> <ul style="list-style-type: none"> - Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc. - Prepare Consumer Price Index Numbers and Time series Analysis.
III	SEC	E-Business	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - Design a Web Page in Notepad and HTML; - Design a webpage for a hypothetical e-business model
III	SEC	Business Incubation	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - Develop a comparative study of various business incubators in the context of real-life cases. - Analyse the case of a start-up and elaborate upon the business incubation process and business plan structure.
III	SEC	New Venture Planning and Development	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - Develop a marketing plan for the business idea - Prepare and present a well-conceived Business Plan.

III	DSE	Principles of Marketing	<p>Skill Development</p> <ul style="list-style-type: none"> - The impact of various environmental forces in the context of a given durable and non-durable product. - Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
III	DSE	Business Economics	<p>Employability</p> <ul style="list-style-type: none"> - Study various effects in changes in demand and supply in consumption; - Prepare a production schedule for a hypothetical product under and particular condition of demand supply
III	DSE	Project Management	<p>Skill Development</p> <ul style="list-style-type: none"> - Identify the project running in the local area and list the activities required for project completion.
III	UMAN	Disaster Management	<p>Skill Development</p>
IV	CC	Innovative Entrepreneurial Development	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - To Develop a business idea and conduct a feasibility analysis
IV	CC	Income Tax Theory Law and Practice	<p>Employability</p> <ul style="list-style-type: none"> - Compute income under different heads, total income, and tax liability of an individual and HUF; - Apply for TAN for a firm and file its TDS return;
IV	CC	Goods and Service Tax	<p>Employability</p> <ul style="list-style-type: none"> - Fill up online various forms of GST Returns for hypothetical firm. - Prepare e-Way bill for hypothetical firm.
IV	SEC	Mind Management	<p>Skill Development</p> <ul style="list-style-type: none"> - Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it.
IV	SEC	Training and Development	<p>Skill Development</p> <ul style="list-style-type: none"> - Participate in simulation exercise in classroom to conduct TNA on oneself and thereby identifying their needs. learners may be assigned the task of preparation of questionnaire for TNA.
IV	SEC	Business Communication	<p>Skill Development</p> <ul style="list-style-type: none"> - Interview employees of some Organisation to find out communication

			<p>issues and challenges.</p> <ul style="list-style-type: none"> - Make a vocabulary of various terms used in business documentation.
IV	DSE	Auditing Practices	<p>Employability</p> <ul style="list-style-type: none"> - Prepare internal control questionnaire and internal control checklist for audit of an organisation/ business firm. - Perform internal control under computerized audit environment using Audit Expert Systems.
IV	DSE	Indian Economy	Employability
IV	DSE	Fundamentals of Financial Management	<p>Employability</p> <ul style="list-style-type: none"> - Determine capital structure of various companies from their annual report. - Determine working capital of various industries
V	CC	Cost Accounting	<p>Employability</p> <ul style="list-style-type: none"> - Calculate impact of material consumption, usage and wastages on total material cost. - Prepare of different format of acquisition of material and storage. - Determine total labour cost. - Suggest suitable cost system for different types of services organisation
V	CC	Research Methodology	<p>Employability</p> <ul style="list-style-type: none"> - select a topic from the area of economics, commerce and business, - Design the research project, - Collect and analyse data and - Write the report.
V	SEC	Computerised Accounting – Tally Practical	<p>Skill Development</p> <ul style="list-style-type: none"> - To maintain accounting statements of the company and financial institute in specialised software.
V	SEC	Banking and Micro Finance	<p>Skill Development</p> <ul style="list-style-type: none"> - To understand the banking and institutions and its operations
V	SEC	Mutual Fund	<p>Skill Development</p> <ul style="list-style-type: none"> - To understand the nature of mutual funds and trading operations
V	DSE	Consumer Affairs	<p>Employability</p> <ul style="list-style-type: none"> - Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education

V	DSE	Business Tax Procedures and Management	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - Prepare draft format of PAN Card, TAN of Companies, Cooperative Societies, and Trust. - Fill the manual and online forms of ITR – 5, 6 & 7
V	DSE	Human Resource Management	<p>Employability</p> <ul style="list-style-type: none"> - Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
V	IPT	Internship Practical Training	Skill Development
VI	CC	Management Accounting	<p>Employability</p> <ul style="list-style-type: none"> - Solve short run decision making problems applying marginal costing and Break-Even technique.
VI	DSE	Banking Theory Law and Practice	<p>Employability</p> <ul style="list-style-type: none"> - Outline the role of RBI and Indian Banking System - Demonstrate the customer relationship practices of banks
VI	DSE	Good Governance	<p>Employability</p> <ul style="list-style-type: none"> - 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.
VI	DSE	Advertising and Personal Selling	<p>Entrepreneurship</p> <ul style="list-style-type: none"> - Identify various CRM tools used by the sales people in the context of a given selling situation
VI	Project	Project Work	Skill Development
VI	UMAN	Cyber Security	<p>Skill Development</p> <ul style="list-style-type: none"> - Understand the organizational structure of Cyber security.

J. DISCUSSION ON PROGRAMME ARTICULATION MATRIX (PO COVERAGE BY ALL COS)

The existing POs and PSO was presented. The members agreed that there need not be any changes in the PSO and PO.

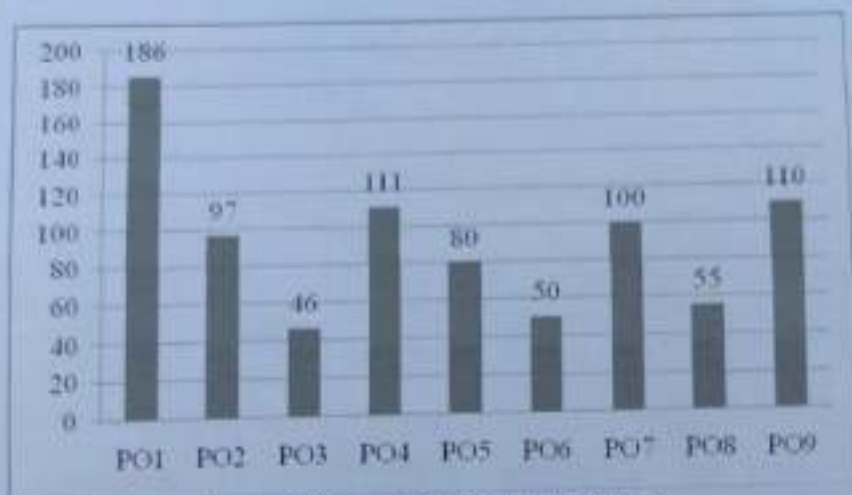


Figure I PO coverage by various courses

It is found that PO3, PO6 and PO8 is covered by few courses. Other than that, the curriculum covers all POs with small deviations.

K. TEACHING AIDS/ BOOKS/ INFRA/ LAB REQUIREMENT

Table VII - Books to be purchased

Year	Name of the Book	Name of the Author	Publisher
1	Financial Accounting	R.L. Gupta & V.K. Gupta	Sultan Chand & Sons, New Delhi.
1	Business Mathematics	V.K. Kapoor & D.C. Sancheti	Sultan Chand & Sons, New Delhi.
1	Modern Business Organization	Gupta, C. B.	New Delhi: Mayur Paperbacks.
1	Essentials of Management	H. Koontz & H. Weihrich	New York: McGraw Hill Education.
1	Micro Economics	M.L.Seth	Agra: Lakshmi Narain Agarwal Educational Publishers.
1	Human Rights in India	Aftab A. (Ed.).	(New Delhi: Raj Publications, 2012).
1	Handbook of Environmental Laws,	Trivedi R.K.,	Vol. I and II, Enviro Media, India, 2009.
1	Financial Accounting	Maheshwari, S. K.,	New Delhi: Vikas Publishing

1	Business Laws	Chopra, R. K.	New Delhi: Himalaya Publishing House.
1	Marketing Management	Saxena, R.	Delhi: Tata McGraw Hill Education.
2	Disaster Management	Singhal J.P.,	Laxmi Publications.
2	Corporate Accounting	Jain, S. P., & Narang, K. L.	New Delhi: Kalyani Publishers
2	Financial Management	Pandey, I. M.	New Delhi: Vikas Publications.
2	Human Resource Management	Gupta, C. B.	Delhi: Sultan Chand & Sons.
2	Communication for Business	Shirley, T.	London: Pearson Education.
2	International Business	Bennett, R.	London: Pearson Education.
2	Financial Markets and Services	Gordon E. and Natarajan K.	New Delhi: Himalaya Publishing House.
2	Cost Accounting – Theory and Practice	Banarjee, B.	New Delhi: PHI Learning Pvt. Ltd.
2	Elements of Company Law,	N.D. Kapoor	Sultan Chand & sons, New Delhi
2	Entrepreneurship	Kuratko, D. F., & Rao, T. V.	A South-Asian Perspective. Boston: Cengage Learning.
2	Income Tax Law and Practice	Gaur, V. P., Narang, D. B., & Gaur, P.	New Delhi: Kalyani Publishers
2	Fundamentals of Information Technology	Bharihoka, D.	New Delhi: Excel Book.
2	Financial Markets and Services	Gordon E. & Natarajan K.	New Delhi: Himalaya Publishing House.
2	Introduction to Information Technology	Rajaraman, V.	New Delhi: PHI Learning Pvt. Ltd.
2	Contemporary Issues in Finance and Taxation	Sharma, G.L., & Singh, Y.P.	Delhi: Academic Foundation.
2	Financial Services	Khan M. Y., & Jain, P. K.	New Delhi:.
3	Business Analytics: The Science of Data Driven Decision Making	Kumar, D. U.	New Jersey: Wiley.
3	Management Process & Organizational Behaviour	Chhabra, T. N.	Delhi: Sun India Publications.
3	Organizational Behaviour,	Stephen Robins	Eighteen Edition By Pearson
3	Security Analysis & Portfolio Management	Avadhani, V. A.	Mumbai: Himalaya Publishing House
3	Elements of Banking and Insurance.	Sethi, Jyotsna Bhatia and Nishwan	Second edition, PHI Learning Pvt., Ltd
3	Fundamentals of Risk and Insurance.	Vaughan, E.J., & Vaughan, T.M.	New Jersey:Wiley

3	A Hand book on Practical Auditing.	Dr. Tandon, B. N., Dr. Sudharsnam, S., & Sundharababu, S.	New Delhi: S. Chand Publishing.
3	Information Security: The Complete Reference	Rhodes-Ousley, Mark.	Second Edition, McGraw-Hill, 2013.
3	Management Accounting: Text, Problems and Cases	Khan, M. Y., & Jain, P. K.	New Delhi: Tata McGraw Hill Education.
3	Financial Services	Khan, M. Y.	New Delhi: Tata McGraw Hill Education.
3	Indian Financial System	Machiraju, H. R.	New Delhi: Vikas Publishing House
3	FinTech and the Remaking of Financial Institutions	Hill, J.	London: Academic Press, Elsevier.
3	Industrial Relations and Labour Laws.	Srivastava, S. C.	New Delhi: Vikas Publishing House.
3	Financial Accounting and Analysis	Ahuja, N. L., & Dawar, V.	New Delhi: Taxmann Publications.
3	Fundamentals of Investment	Tripathi, V	New Delhi: Taxmann Publication.
3	Fundamentals of Auditing	Gupta, K., & Arora, A	New Delhi: Tata McGraw Hill Publishing India
3	Corporate Governance, Business Ethics, and CSR	Sharma, J. P.	New Delhi: Ane Books Pvt. Ltd.

L. VALUE ADDED COURSES PROVIDED

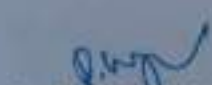
Value added courses with more than 30 hours are given to the students by the department. The value-added courses are given in Table VI. The syllabus of the same is given in Appendix A.

Table VIII - Value added courses

S. No.	Course Name	Remarks
1.	Accounting for Everyone	New
2.	Financial Literacy	New
3.	Rural Development	New
4.	Public Administration and Business	New

The BoS members recommended to submit the outcome of this meeting in the forthcoming Academic council meeting for approval.


Dr. N. JAYANTHI
Head / Cum


Dr. P. VIJAYALAKSHMI
Dean (I/c) FISM


Dr. A. GEORGE
Dean Academic

2. Extracts of the Minutes of 40th ACM Meeting for B.com (Hons) and held on 27.08.2022

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MINUTES OF FORTIETH MEETING OF THE ACADEMIC COUNCIL

Date : 27.08.2022

Venue: Richard Dawkins Hall

Time : 10.30 A.M

Place : PMIST, Vallam – Thanjavur

The Fortieth Meeting of the Academic Council of the Periyar Maniammai Institute of Science & Technology (PMIST), Vallam, Thanjavur held on 27.08.2022 at 10.30 a.m.

Prof.S.Velusami, Hon'ble Vice-Chancellor, chaired the meeting.

The following Academic Council Members were present

1.	Dr.D.Aarthi Sarayanan	Member
2.	Dr.A.Anand Jerard Sebastine	Member
3.	Dr.S.Arumugam	Member
4.	Dr.P.Aruna	Member
5.	Dr.S.Asokan	Member
6.	Dr.S.Buvaneswari	Member
7.	Dr.A.George	Member
8.	Dr.S.Gomathi	Member
9.	Dr.P.Guru	Member
10.	Dr.V.Hamsadhwani	Member
11.	Dr.R.Jayanthi	Member
12.	Dr.N.Jayanthi	Member
13.	Dr.J.Jeyachidra	Member
14.	Mr.I.Karthic Subramaniayan	Member
15.	Dr.T.Kavitha	Member
16.	Dr.K.Kesavan	Member
17.	Dr.R.Krishnamurthi	Member
18.	Dr.S.P.Kulanthaivel Babu	Member

DEPARTMENT OF COMMERCE

FHSM
B.Com.-
Hons
40.5.7

TO CONSIDER AND APPROVE the Curriculum and Syllabi for B.Com (Hons) under Full-Time (Regulation 2022).

Notes:

The Board of Studies of Department of Commerce recommended the Curriculum and Syllabi for I to VI Semester B.Com (Hons) under Full-Time (Regulation 2022).

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the Curriculum and Syllabi for B.Com (Hons) under Full-Time (Regulation 2022).

FHSM
B.Com.
40.5.8

TO CONSIDER AND APPROVE the Curriculum and Syllabi for B.Com under Full Time (Regulation 2022).

Notes:

The Board of Studies of Department of Commerce recommended the Curriculum and Syllabi from I to VI Semester for B.Com under Full-Time (Regulation 2022).

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the Curriculum and Syllabi for B.Com under Full Time (Regulation 2022).

FHSM
B.Com.-
CS
40.5.9

TO CONSIDER AND APPROVE the revision in Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision- 1).

Notes:

The Board of Studies of Department of Commerce recommended the revision in the Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision 1) for the students admitted from the academic year 2022-23.

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the revision in Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision- 1).

FHSM
B.Com.-
CA
40.5.10

TO CONSIDER AND APPROVE the revision in Curriculum and Syllabi for B.Com.-Computer Applications Programme under Full-Time (Regulation 2021, Revision- 1).

Notes:

The Board of Studies of Department of Commerce recommended the revision in the Curriculum and Syllabi for B.Com.-Computer Applications Programme

3. Curriculum and Syllabus of the B.com (HONS) FT programme – Before Revision

CURRICULUM AND SYLLABUS – FULL TIMEREGLATIONS – 2018

(Applicable to the students admitted from the Academic year 2019-20)

I SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Communication Skills in English	2	0	0	2	2	0	0	0	2
CC-1	XCO102	Financial Accounting	4	2	0	6	4	2	0	0	6
CC-2	XCO103	Management Principles and Applications	4	1	0	5	4	1	0	0	5
CC-3	XCO104	General Economics	5	1	0	6	5	1	0	0	6
CC-4	XCO105	Business Laws	4	1	0	5	4	1	0	0	5
UMAN-I	XUM106	*Human Ethics, Values, Rights, and Gender Equality	0	0	0	0	3	0	0	0	3
		Total	19	5	0	24	22	5	0	0	27

* UMAN-University Mandatory Audit Courses- 1 Lecture hour and 2 hours selfstudy.

II SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	English for Effective Communication	2	0	0	2	2	0	0	0	2
AECC-3	XES202	Environmental Studies	2	0	0	2	2	0	0	0	2
LAN	XGL203A/ XGL203B	Vaniha Tamil/ English for Employability	3	0	0	3	3	0	0	0	3
CC-5	XCO204	Advanced Financial Accounting	4	1	1	6	4	1	2	0	7
CC-6	XCO205	Corporate Laws	4	1	0	5	4	1	0	0	5
CC-7	XCO206	Office Automation	4	0	1	5	4	0	0	2	6
		NSS,RRC,YRC									
		Total	19	2	2	23	19	2	2	5	25

III SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC-8	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6
CC-9	XCO302	Corporate Accounting	4	2	0	6	4	2	0	0	6
CC-10	XCO303	Income Tax and Tax Planning-I	4	2	0	6	4	2	0	0	6
SEC-1	XCO304	E-Commerce & E-Governance	3	1	0	4	3	1	0	0	4
GE-1		Open Elective -1	3	0	0	3	3	0	0	0	3
UMAN-II	XUM306	*Disaster Management	0	0	0	0	3	0	0	0	3*
		Total	18	6	1	25	21	6	2	0	25

0* UMAN-University Mandatory Audit Courses – 3 hours self

studyIV SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-11	XCO401	Income Tax and Tax Planning-II	4	2	0	6	4	2	0	6
CC-12	XCO402	Human Resource Management	5	1	0	6	5	1	0	6
CC-13	XCO403	Financial Management	4	2	0	6	4	2	0	6
SEC-2	XCO404	Entrepreneurship for Modern Business	2	2	0	4	2	2	0	4
GE-2		Open Elective-2	3	0	0	3	3	0	0	3
Minor Course***	XCO405	GST Models ***				1*				
		Total	18	7	0	25+1*	18	7	0	25

*** Minor Course- Carries Extra Credit (15hours)

V SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-14	XCO501	Practical Cost Accounting	4	2	0	6	4	2	0	6
DSE-1	XCO502 A/B/C	Discipline Specific Electives-1	5	1	0	6	5	1	0	6
DSE-2	XCO503 A/B/C	Discipline Specific Electives-2	5	1	0	6	5	1	0	6
GE-3		Open Elective-3	3	0	0	3	3	0	0	3
	XCO504	Internship Training	0	0	2	2	0	0	4	4
Minor Course***	XCO505	PERT & CPM				1*				
		Total	17	4	2	23+1*	17	4	4	25

4. *** Minor Course- Carries Extra Credit (15hours)

VI SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-15	XCO601	Principles and Practices of Auditing	5	1	0	6	5	1	0	6
DSE-3	XCO602 A/B/C	Discipline Specific Electives -3	5	1	0	6	5	1	0	6
DSE-4	XCO603 A/B/C	Discipline Specific Electives -4	5	1	0	6	5	1	0	6
Project	XCO604	Project Work	0	0	0	6	0	0	0	7
Minor Course***	XCO605	Cyber Laws				1*				
		Total	15	3	0	24+1*	15	3	0	25

*** Minor Course- Carries Extra Credit (15hours)

LIST OF DISCIPLINE SPECIFIC ELECTIVES

Semester:V DSE-1 (Any one of the following Group)

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	XCO502A	Banking Law and Practice	5	1	0	6	5	1	0	6
DSE1B	XCO502B	Investment and Portfolio Management	5	1	0	6	5	1	0	6
DSE1 C	XCO502C	Indian Economy, Performance and Policies	5	1	0	6	5	1	0	6

DSE- 2(Any one of the following Group)

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	XCO503A	Corporate Tax Planning	5	1	0	6	5	1	0	6
DSE2B	XCO503B	Advertising	5	1	0	6	5	1	0	6
DSE2 C	XCO503C	Marketing Practices	5	1	0	6	5	1	0	6

Semester VI**DSE-3 (Any one of the following Group)**

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	XCO602A	Financial Markets and Financial Services	5	1	0	6	5	1	0	6
DSE3B	XCO602B	Accounting for Decision Making	5	1	0	6	5	1	0	6
DSE3 C	XCO602C	International Business	5	1	0	6	5	1	0	6

DSE-4 (Any one of the following Group)

Category		Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE4A	XCO603A	Business Research Methods	5	1	0	6	5	1	0	6
DSE4B	XCO603B	Consumer Affairs and Customer Care	5	1	0	6	5	1	0	6
DSE4 C	XCO603C	Industrial Relations and Labour Laws	5	1	0	6	5	1	0	6

Summary of Credits

Category	No. of Courses	No of Credit	As per UGC	Deviation
AECC Ability-Enhancement Compulsory Course	3 X 2 Credits 6	6	4	+2
Core Courses	11 X 6 Credits 66 4X 5 Credits 20	86	84	+2
SEC Skill-Enhancement Elective Course	2 X 4 Credits 8	8	8	Nil
DSE Discipline Specific Elective	4X 6 Credits 24	24	24	Nil
Generic Elective (GE) OE -3 Courses	OE 3 X 3Credits 9	20	24	-4
LAN 1 Course	LAN 1X3 Credits 3			
Project Work	1X 6 Credits 6			
Internship training	1 X 2 Credits 2			
Minor courses*** 3 Courses (Carries Extra Credit)	—			
NSS/RRC/YRC				
Total		144	144	Nil

Notes:

- For Core Course Advanced Financial Accounting: there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials
- Minor Course- Carries Extra Credit (15hours)- will not be included for calculation of CGPA

I SEMESTER
COMMUNICATION SKILLS IN ENGLISH

COURSE OUTCOMES (COs)

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

CO1: Cog: K: Choose and *identify* different styles to various forms of public speaking skills and presentation skills.

CO2: Cog: K,U: *Understand* and identify the proper tone of language required in writing and speaking.

CO3: Psy: A: *Adapting* the speech structures and developing the speech outline.

CO4: Aff: R: Ability to *communicate* and develop presentation skills.

CO5: Psy: R: *Calibrates* the speaker to face the audience without any anxiety.

SEMESTER I						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGE101	COMMUNICATION SKILLS IN ENGLISH	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1:0:1	2	0	0	0	2

SYLLABUS

UNIT	Content	Hours Allotted						
I	Introduction to public speaking; functions of oral communication; skills and competencies needed for successful speech making; importance of public speaking skills in everyday life and in the area of business, social, political and all other places of group work	6						
II	Manuscript, impromptu, memorized and extemporaneous speeches; analyzing the audience and occasion; developing ideas; finding and using supporting materials.	6						
III	Organization of Speech; introduction, development and conclusion; language used in various types of speeches; Adapting the speech structures to the Audience; paralinguistic features	6						
IV	Basic tips; how to present a paper/assignment etc; using visual aids to the speeches; using body language to communicate.	6						
V	Public speaking and speech anxiety, public speaking and critical listening Speech practice (4-6 speeches per student)	6						
	<table> <tr> <td>Lecture</td><td>Practice</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>30 Hours</td><td>60 Hours</td></tr> </table>	Lecture	Practice	Total	30 Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30 Hours	30 Hours	60 Hours						

TEXT

1. **Technical Writing** – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)
2. **Effective Technical Communication: A guide for scientists and Engineers.** Author: Barun K. Mitra, Publication: Oxford University press. 2007

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	0	3	1	1
CO2	1	0	0	0	0	0	2	2	0
CO3	0	0	0	1	1	0	1	0	0
CO4	0	0	0	0	0	0	1	1	1
CO5	0	0	0	0	0	0	1	1	1
Total	2	0	0	1	2	0	8	5	3

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

FINANCIAL ACCOUNTING

COURSE OUTCOMES (Cos)

On the successful completion of this course students would able to

CO1: Cog: U, *Acquire* theoretical knowledge on accounting and preparation of final accounting

CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.

CO3: Cog: Ap, *Calculate* depreciation on fixed assets

CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.

CO5: Cog: Ap, *Prepare* accounts for Non-Profit Organizations.

SEMESTER – I					
COURSE CODE	COURSE NAME	L	T	P	C
XCO102	FINANCIAL ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	PREPARATION OF FINAL ACCOUNTS: a) Of a profit making concern - sole proprietorship. i. Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet ii. Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors	12+6+0
II	RECONCILIATION STATEMENTS Bank Reconciliation Statement RECTIFICATION OF ERRORS Classification of errors – basic principle for rectification of errors –	12+6+0

	suspense account.							
III	ACCOUNTING FOR DEPRECIATION a) Depreciation Policy applicable to different industries. b) Methods, computation and Accounting treatment Straight line, diminishing balance method, annuity method, sinking fund method, machine hour rate method.	12+6+0						
IV	SINGLE ENTRY SYSTEM Under Single Entry System including conversion of single entry into double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of Accounting.	12+6+0						
V	PREPARATION OF ACCOUNTS FOR NON-PROFIT CONCERN i. Preparation of Receipts and Payments Account; ii. Preparation of Income and Expenditure Account iii. Preparation of Balance Sheet	12+6+0						
		<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						
TEST BOOKS 1. Reddy T.S and Murthy A. : Financial Accounting, Margham Publications Pvt., Ltd., Chennai. 2015 2. R.L.Guptha and M. Radhaswamy :Advanced Accountancy, Sultan Chand & Sons - New Delhi. 2014.								
REFERENCE 1. Chakravarthi,Advanced Accountancy , Himalaya publications, New Delhi.								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	1	0	0	0	0	1
CO2	1	0	1	1	0	0	0	0	1
CO3	1	0	0	0	0	1	1	0	1
CO4	2	0	0	0	0	0	1	0	0
CO5	2	0	0	0	1	0	1	0	1
Total	8	1	1	2	1	1	3	0	4

0 – No relation 1- Low relation

2- Medium relation 3 – High relation

MANAGEMENT PRINCIPLES AND APPLICATIONS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: (U),(Eva), *Summarize* the nature, process and importance of business management. *Compare and contrast* the contributions of Indian and International Management Thinkers.

CO2: Cog: (U), *Discuss* the process and types of planning and decision making.

CO3: Cog: (An),(U) *Distinguish* the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. *Explain* the process of staffing.

CO4: Aff: (Val), *Defined* the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Aff: (Org), *Display* different leadership style appropriate to the situation and communicate effectively.

CO6: Cog: (U), (Creating), *Explain* the strategies of effective managerial control system. *Propose* a model to carry out the process of change management.

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO103	MANAGEMENT PRINCIPLES AND APPLICATIONS	4	1	0	5
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches - Contribution of Management International Thinkers: Taylor, Fayol, Elton Mayo and Indian Thinkers: Pragalad, Vijay Govindarajan, Pankaj Ghemawat. Indian Management Theory 'I', Management thoughts in Thirukkural.	12+3+0
II	PLANNING: Concept, process, and types. Decision making - concept and process, Creativity in decision making; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation – Management by exception - Case studies	12+3+0
III	ORGANIZING	12+3+0

	Concept, nature, process, and significance of organising; Authority, responsibility and accountability relationships; Centralization and decentralization; Departmentation; Organization Structure -forms and contingency factors. Dynamics of group behaviour				
IV	MOTIVATING AND LEADING People at Work: Motivation -concept; Theories - David McClelland, Maslow, Herzberg, McGregor, and Ouchi. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication. Case studies.				12+3+0
V	MANAGERIAL CONTROL AND MANAGEMENT OF CHANGE Concept and process; Effective control system; Techniques of control - traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Conflict management – functional and dysfunctional aspects of conflict - Johari window- Case studies.				12+3+0
		Lecture	Tutorial	Total	
		60Hours	15 Hours	75 Hours	
Text Book 1. J.Jayashankar, Principles of Management, Chennai, Margham publications. 2. Weihrich and Koontz, et al, Essentials of Management, New Delhi, Tata McGraw Hill					
REFERENCE BOOKS: 1. C B Guptha, Principles of Management, New Delhi, Sultan Chand & Sons 2. Druker Peter F, <i>Management Challenges for 21st Century</i> , Oxford ,Butterworth Heinemann. 3. Louis A. Allen, <i>Management and Organization</i> , Tokyo, McGraw Hill. 4.Hamton, David R., <i>Modern Management</i> , New York ,McGraw Hill.					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	1	1	0	1	0	1
CO2	2	0	2	1	1	0	1	1	1
CO3	1	1	1	1	0	1	1	2	1
CO4	0	1	0	0	0	0	1	1	0
CO5	0	0	0	0	0	0	2	2	1
CO6	1	0	1	1	2	0	1	0	1
Total	6	2	4	3	4	1	7	6	6

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

GENERAL ECONOMICS

COURSE OUTCOMES (COs)

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

CO1:Cog:(Un) *Explain* micro, macro and other economic systems

CO2:Cog:(An)*Analyze* the cost concepts through cost curves

CO3:Cog:(An)*Distinguish* different types of markets

CO4:Cog:(An)*Understand* Indian Tax structure, their composition and shares in Indian budget

CO5:Cog:(Un)*Summarize* Liberalization, Privatization & Globalization and Balance of Payments

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO104	GENERAL ECONOMICS	5	1	0	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	HOURS
I	Introduction to economy and Economic Systems – Principles of economics (Micro and Macro Economics) – Utility, demand and supply, factors affecting demand and supply National Income – Definition & components – Aggregate demand and Aggregate supply	15
II	Factors of Production (Land, labour, capital & organization) - Cost concepts, Cost curves (Total, Average, Marginal and incremental) and their shapes – Economies & diseconomies	15
III	Markets - definition, types: Price determination - Perfect Competition, Monopoly, Discriminating monopoly, Monopolistic Competition and Oligopoly	15
IV	Tax structure in India – Tax definition - Canons of taxation - Direct & indirect taxes – their composition and shares in Indian budget, budgetary measures for development	15
V	India and Global economy: Liberalization, Privatization & Globalization - Exports and Imports, Balance of Payments, Indian EXIM Policy.	15

		Lecture	Tutorial	Total		
		75 hours	15 hours	90hours		
TEST BOOKS						
1. S. Sankaran - Business Economics – Margham publications, Chennai, 2012						
2. K.P.M. Sundaram - Business Economics – Sultan Chand & Co. Pvt, Ltd., New Delhi, 2012.						
REFERENCE						
1.Recent Reserve Bank of India Bulletins (Indian Economy – Basic Statistics)						
2.Datt, Ruddar and K.P.M Sundharam, Indian Economy, Ed.52, S. Chand and Co. Pvt. Ltd. New Delhi, 2011						
3.Bose D. and Marimuthu A. - An introduction to Micro Economics – Himalaya Publications House, 2011						

Table 1: Mapping of Cos with POs

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

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

BUSINESS LAWS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, Psy (Com), *Explain* essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, Psy (Com), *Interpret* necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, *Illustrate* the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: Ana, *Differentiate* between LLP and Partnership, LLP and Company under The Limited Liability Partnership Act, 2008.

CO5: Cog: U, *Summarize* the Information Technology Act, 2000.

COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO105	BUSINESS LAWS	4	1	0	5
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	4.5:0:0.5	4	1	0	5

SYLLABUS

UNIT	Content				Hours Allotted
I	The Indian Contract Act, 1872 Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts				12+3+0
II	The Sale of Goods Act, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights				12+3+0
III	Consumer protection Act, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice.Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction				12+3+0
IV	The Limited Liability Partnership Act, 2008 Salient Features of LLP - Difference between LLP and Partnership, LLP and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners - Incorporation Document - Incorporation by Registration, Registered office of LLP and change therein - Change of name - Partners and their Relations - Extent and limitation of liability of LLP and partners - Whistle blowing - Taxation of LLP - Conversion of LLP				12+3+0
V	The Information Technology Act, 2000 Definitions under the Act - Digital signature - Electronic governance Attribution, acknowledgement and dispatch of electronic records - Regulation of certifying authorities - Digital signatures certificates - Duties of subscribers - Penalties and adjudication - Appellate Tribunal - Offences				12+3+0
		Lecture	Tutorial	Total	
		60 Hours	15 Hours	75 Hours	

Text Book

1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014

Reference

1. Desai T.R, “Indian Contract Act, Sale of Goods Act and Partnership Act”, S.C. Sarkar & Sons Pvt. Ltd., Kolkata, 1968
2. Khergamwala J.S, “The Negotiable Instruments Act”, N.M.Tripathi Pvt. Ltd, Mumbai, 1975
3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	0	1	1	0	1
CO2	1	2	0	0	2	1	1	0	1
CO3	1	2	0	0	1	1	1	1	1
CO4	1	2	0	1	1	1	1	0	1
CO5	1	1	0	0	2	1	1	1	1
Total	6	9	0	2	6	5	5	2	5

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

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY**COURSE OUTCOMES**

On the successful completion of this course students would able to

CO1:Cog:(Rem),(Un) *Relate* and *Interpret* the human ethics and human relationships.

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

CO3:Cog:(An), Aff: (Re) *Classify* and *Develop* the identify of human rights and their violations

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

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

COURSE CODE	COURSE NAME	L	T	P	SS	Credit
XUM106	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	2.5:0:0.5	3	0	0	0	3

SYLLABUS

UNITS	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	7+0+0

	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.							
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, ThanthaiPeriyar and Phule to Women Empowerment	9+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.	9+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	9+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.	11+0+0						
	<table border="1"> <tr> <th>LECTURE</th><th>TUTORIAL</th><th>TOTAL</th></tr> <tr> <td>45</td><td>-</td><td>45</td></tr> </table>	LECTURE	TUTORIAL	TOTAL	45	-	45	
LECTURE	TUTORIAL	TOTAL						
45	-	45						

REFERENCES:

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

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

II SEMESTER ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

CO2: Cog: Syn: Ability to *integrate* both technical COURSE skill and language skill to write a project.

CO3: Aff: (Res):Confidence to *present* a project in 10 to 15 minutes

CO4: Cog: C The learner *identifies* and absorbs the pronunciation of sounds in English Language and learns how to mark the stress in a word and in a sentence properly `

CO5: Psy: P: The program enables the speaker speaks clearly and fluently with confidence and it trains the learner to listen actively and critically

SEMESTER II						
COURSE CODE	COURSE NAME	Category				
		L	T	P	SS	Credits
XGL201	ENGLISH FOR EFFECTIVE COMMUNICATION	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.5:0:0.5	2	0	0	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	Basic principles of good technical writing, Style in technical writing, out lines and abstracts, language used in technical writing: technical words, jargons etc	9

II	Special techniques used in technical writing: Definition, description of mechanism, Description of a process, Classifications, division and interpretation	9						
III	Report/ project layout the formats: chapters, conclusion, bibliography, annexure and glossary, Graphics aids etc - Presentation of the written project 10 – 15 minutes	9						
IV	Sounds of English Language; vowels, consonants, diphthongs , word stress, sentence stress, intonation patterns, connected speech etc. - Vocabulary building – grammar, synonyms and antonyms, word roots, one-word substitutes, prefixes and suffixes, idioms and phrases.	9						
V	Reading comprehension – reading for facts, meanings from context, scanning, skimming, inferring meaning, critical reading, active listening, listening for comprehension etc.	9						
	<table> <tr> <td>Lecture</td><td>Self Study</td><td>Total</td></tr> <tr> <td>30Hours</td><td>30 Hours</td><td>60 Hours</td></tr> </table>	Lecture	Self Study	Total	30Hours	30 Hours	60 Hours	
Lecture	Self Study	Total						
30Hours	30 Hours	60 Hours						
TEXT 1. Technical Writing – April, 1978, by <u>Gordon H. Mills</u> (Author), <u>John A. Walter</u> (Author) 2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007								
Software for lab: <ul style="list-style-type: none"> English Teaching software (Young India Films) 								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	2	1	1
CO2	0	0	0	0	0	0	2	1	1
CO3	0	0	0	0	0	0	2	1	1
CO4	0	0	0	0	0	0	2	0	0
CO5	0	0	0	0	0	0	1	1	0
Total	1	0	0	0	0	0	9	4	3

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

ENVIRONMENTAL STUDIES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1. Cog: (R and 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: R, Aff: Receiving; *identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

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

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

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XES202	ENVIRONMENTAL STUDIES	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	1.5: 0 :0.5	2	0	0	0	3

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.	9
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.	9
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.	9
IV	ENERGY AND WATER CONSERVATION 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.	9

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.				9
		Lecture	Self Study	Total	
		30 hours	15 hours	45 hours	
TEXT BOOKS					
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.					
REFERENCE BOOKS					
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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	2	1	0	0	1
CO2	0	0	0	0	1	1	1	0	0
CO3	0	0	0	0	1	1	1	0	0
CO4	0	0	0	0	1	1	1	0	0
CO5	0	0	0	1	1	0	1	0	0
Total	1	0	0	1	6	4	4	0	1

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

VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XGL203A/ XGL203B	VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY	3	0	0	3
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

University Mandatory Language Course(LAN) Common Syllabus to all UG (Arts and Science Programmes)

ADVANCED FINANCIAL ACCOUNTING

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, *Describe* the special transactions such as consignment and joint venture.basis.

CO2: Cog (Ap): Psy (Set): *Prepare* accounting for inland branches and departmental accounts

CO3: Cog: (Ap) ,*Prepare* accounting for dissolution for partnership firm.

CO4:Cog: (An), *Compare* and contrast the hire purchase and installment purchase system

CO5: Cog (Ap): Psy (Set): *Prepare* cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet using Tally package.

SEMESTER II					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO204	ADVANCED FINANCIAL ACCOUNTING	4	1	1	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	4	1	2	7

SYLLABUS

UNIT	Content	Hours Allotted
I	ACCOUNTING FOR SPECIAL TRANSACTIONS a) Consignment b) Joint Venture	12+3+3
II	ACCOUNTING FOR INLAND BRANCHES Dependent branch; Debtors system, stock and debtor system; Final accounts system; Independent branch. DEPARTMENTAL ACCOUNTS - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price.	12+3+3

III	ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM Dissolution of a partnership firm –Modes of dissolution of a firm; Insolvency of partners; sale to a limited company- Gradual realization of assets and piecemeal distribution					12+3+3
IV	HIRE-PURCHASE AND INSTALLMENT PURCHASE SYSTEM Meaning of hire-purchase contract; Legal provision regarding hire- purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.					12+3+3
V	COMPUTERIZED ACCOUNTING SYSTEM Computerized Accounting System (Tally package); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.					12+3+3
Theory Exam shall carry 80 and Practical 20 marks. Theory exam will be of 3 hours but in case of computerized accounts practical exam will be of 2 hours.						
		Lecture	Tutorial	Practical	Total	
		60 Hours	15 Hours	15 Hours	90 Hours	

TEXT

1. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & sons, New Delhi
2. T.S Reddy and A. Murthy. Financial Accounting, Margham Publishers Pvt, Ltd, Chennai.
3. S.P. Jain and K.C. Narang -Advanced Accounting ,Kalyani Publishers, Calcutta.

REFERENCE

1. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy :Kitab Mahal, Allahabad.
2. Chakhroborthy - Advanced Accounting, S. Chand & Co, New Delhi.
3. S.P. Iyengar - Advanced Accounting, Sultan Chand & sons, New Delhi.
4. Sukla M.C and Grewal T.S Advanced Accounting, S. Chand & Co, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	0	0	1
CO2	2	1	0	0	1	0	0	0	1
CO3	2	2	0	1	0	0	1	0	0
CO4	1	1	0	1	0	0	0	0	1
CO5	1	0	0	2	0	0	1	1	1
Total	8	5	0	4	1	0	2	1	4

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

CORPORATE LAWS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, *understand* the provisions of Administration of Company Law registration and formation of a company

CO2: Cog: Ap, *Analyze* various documents require for formation and to sustain a company

CO3: Cog: Ap, *Understand the duties and responsibilities of* directors and Key managerial personnel and various kinds of meetings

CO4: Cog: Ap, *Apply the* Provisions relating to payment of Dividend and audit the books of records of a company

CO5: Cog: Ap, *understand* the Concept of Corporate Social Responsibility

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO205	CORPORATE LAWS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.5:0:0.5	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction Administration of Company Law- Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents-on-line registration of a company.	12+3+0
II	Documents Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	12+3+0
III	Management Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i> : Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Corporate Social Responsibility Committee	12+3+0
IV	Dividends, Accounts, Audit : Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit. Winding Up : Concept and modes of Winding Up. Insider Trading, Whistle Blowing : Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism	12+3+0

V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility- Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate- Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models-Codes, and Standards on CSR				12+3+0
		Lecture 60 hours	Tutorial 15 hours	Total 75 hours	
Text Books 1. MC Kuchhal, <i>Modern Indian Company Law</i> , Shri Mahavir Book Depot (Publishers), Delhi. 2. GK Kapoor and Sanjay Dhamija, <i>Company Law</i> , Bharat Law House, Delhi. 3. Anil Kumar, <i>Corporate Laws</i> , Indian Book House, Delhi					
Reference Books: 1. Reena Chadha and Sumant Chadha, <i>Corporate Laws</i> , Scholar Tech Press, Delhi. 2. Avtar Singh, <i>Introduction to Company Law</i> , Eastern Book Company					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	0	1	2	0	0	0	1
CO2	1	1	0	1	1	0	1	0	1
CO3	1	0	0	0	0	0	2	1	1
CO4	1	0	0	0	1	1	2	1	1
CO5	0	1	0	0	0	1	1	1	1
Total	4	4	0	2	4	2	6	3	5

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

OFFICE AUTOMATION

COURSE OUTCOMES

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

CO1.Cog: *Understand* the usage and applications of computers in Business

CO2. Cog, A_p*Apply*the dynamics of Preparing Power Point Presentations

CO3.Cog: R *Adopt* the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: R *Find* Models and methods of generally used Spreadsheet functions

CO5.Cog:R*Explain* Security issues and measures

SEMESTER – II					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO206	OFFICE AUTOMATION	4	0	1	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4.5:0:0.5	4	0	2	6

SYLLABUS

UNITS	CONTENT	HOURS						
I	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	12+0+3						
II	Preparing Power Point Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	12+0+3						
III	Spreadsheet and its Business Applications: concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	12+0+3						
IV	Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions	12+0+3						
V	Database Management System: Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. Prevention of Virus: Network security- Security issues and measures- security threats and attachés- prevention	12+0+3						
	<table border="1"> <tr> <td>Lecture</td><td>Practical</td><td>Total</td></tr> <tr> <td>60 hours</td><td>15 hours</td><td>75 hours</td></tr> </table>	Lecture	Practical	Total	60 hours	15 hours	75 hours	
Lecture	Practical	Total						
60 hours	15 hours	75 hours						

TEST BOOKS

1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi, 2014
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication, 2012

REFERENCE

1. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi, 2012
2. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi, 2012
3. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi, 2011
4. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals, 2011

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

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

Semester III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1.Cog: *RFind* inverse of a matrix through determinant method.

CO2. Cog, *A_pApply* the Rules of differentiation

CO3.Cog: *RFind* Simple and compound interest. Rates of interest.

CO4.Cog: *RFind* Central Tendency and Standard deviation

CO5.Cog: *RFind* correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0

II	Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	Univariate Analysis : Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30Hours	90 Hours						
TEXT BOOKS								
1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004). 2. Gupta .S.C and Kapoor .V.K, “Fundamentals of Mathematical Statistics”, 11th Extensively revised edition, Sultan Chand & Sons, (2007).								
REFERENCES								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	0
CO2	1	1	2	0	0	0	0	0	0
CO3	0	0	0	0	1	0	1	0	1
CO4	1	1	1	0	1	0	1	1	1
CO5	1	1	1	0	1	0	1	1	1
Total	4	4	6	0	3	0	3	2	3

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

CORPORATE ACCOUNTING

COURSE OUTCOMES

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

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue, forfeiture and reissue of shares.

CO2: Cog: Ap, **Prepare** final accounts of corporate entities.

CO3: Cog: Ap, **Construct** consolidated balance sheet of amalgamated company (merger and purchase method).

CO4: Cog: Ap, **Construct** consolidated balance sheet of holding company.

CO5: Cog: Ap, **Make use of** relevant schedules (New Format) to prepare final statement of accounts of banking company.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO302	CORPORATE ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares - Redemption of preference shares. Issue and Redemption of Debentures. Minimum Alternate Tax- Basic provisions of MAT	12+6+0
II	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only	12+6+0
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	12+6+0
IV	Accounts of Holding Companies Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded).	12+6+0
V	Banking company Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account (Form B of Schedule III) and Balance Sheet with Relevant Schedules (Form A of Schedule III - New Method) - Non Performing Assets. Non-interest income -significance in Indian banking- accounting.	12+6+0

		Lecture 60 hours	Tutorial 30 hours	Total 90 hours	
Text Books					
1. Gupta R.L. & Radhaswamy M. Corporate Accounting, Sultan Chand & Sons, New Delhi					
2. Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai.					
Reference Books:					
1. Shukla M.C & Grewal, T.S- Advanced Accounts – S.Chand & Co. Ltd, New Delhi					
2. Jain & Narang - Advanced Accountancy, Kalyani Publishers.					
3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

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

INCOME TAX AND TAX PLANNING-I

COURSE OUTCOMES

On the successful completion of this course students would 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** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, **Explain** tax planning related to salaries and property income.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO303	INCOME TAX AND TAX PLANNING-I	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	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), residential status Sec 5 & 6.	12+6+0
II	Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG.	12+6+0
III	Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value	12+6+0
IV	Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G.	12+6+0
V	Tax Planning for salaries and property income. Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance.	12+6+0

THEORY: 30% PROBLEMS:70%

	Lecture	Tutorial	Total	
	60 Hours	30 Hours	90 Hours	

Text Book

1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017

Reference Book

1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2017
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

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

E-COMMERCE& E-GOVERNANCE

On the successful completion of this course students would able to

CO1.Cog:*Understand* the usage and applications of e-commerce business models

CO2. Cog, A_p*Apply*the dynamics of world wide web and internet

CO3.Cog: R*Adopt* theModels and methods of e–payment systems

CO4.Cog: R*Find* the procedures utilized in E-governance.

CO5.Cog:R*Propound* On-line Business Transactions and itsapplications

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO304	E-COMMERCE& E-GOVERNANCE	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online-types of E-Commerce, e-commerce business models: Introduction, key elements of a business model and categorizing major E-commerce business models - forces behind ecommerce.	9+6+0
II	Technology used in E-commerce: The dynamics of world wide web and internet- meaning- evolution and features- Designing -building and launching e-commerce website :A systematicapproach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website	9+6+0
III	E-payment System: Models and methods of e–payments: Debit Card, Credit Card, Smart Cards, e-money - digital signatures; procedure, working and legal position, payment gateways, online banking - meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting - risks involved in e-payments.	9+6+0

IV	E-governance: E-government, need of e-governance, e-assistance, e- democracy, e-administration, citizen services, e-procurement, Mobile government, Law and policies, IT Act, Right for Information Act, Introduction to various TAX Payable, Purchase & Tender procedures and E-filing of Information.	9+6+0						
V	On-line Business Transactions: E-commerce applications in various industries - banking, insurance, payment of utility bills, online- marketing, e-tailing - popularity, benefits, problems and features- online services : financial, travel and career , auctions, online portal, online learning, publishing and entertainment- Onlineshopping	9+6+0						
	<table> <tr> <td>Lecture</td><td>Practical</td><td>Total</td></tr> <tr> <td>45 Hours</td><td>30 hours</td><td>75 Hours</td></tr> </table>	Lecture	Practical	Total	45 Hours	30 hours	75 Hours	
Lecture	Practical	Total						
45 Hours	30 hours	75 Hours						

TEXT BOOKS

- 1 Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. G. David Garson, *Public Information Technology and E-Governance: Managing the Virtual State* (Paperback)

REFERENCES

1. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
2. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
3. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
4. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
5. Sushila Madan, *E-Commerce*, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Expected Skill	Assessment Tool Through Lab Practical
Make use of Information Technology	Applications of On-line Business Transactions

Mapping of Cos with POs

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

0 – No relation 1- Low relation

2- Medium relation 3 – High relation

Disaster Management**III SEMESTER**

COURSE CODE	COURSE NAME	L	T	P	C
XUM306	DISASTER MANAGEMENT	0	0	0	0
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Disaster Management – University Mandatory Course Common Syllabus to all UG Programme

SEMESTER IV**INCOME TAX AND TAX PLANNING-II****COURSE OUTCOMES**

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

CO1: Cog: Ap, *Make use of* Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog:Ap, *Apply* Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62&64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog: Ap, *Computation of* Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G provisions under Income Tax Act.

CO4: Cog:Ap, *Make use of* provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog: Ap, *Identify taxable* income of companies by using Income tax Act.

IV SEMESTER

COURSE CODE	COURSE NAME	L	T	P	C
XCO401	INCOME TAX AND TAX PLANNING-II	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Income from 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 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C- specific provisions for computing incomes on estimated basis under sec 44AD, 44AE.	12+6+0

II	Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed Incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 80 -Income Exempt from tax.	12+6+0						
III	Permissible deductions from Gross Total Income Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G - Rebates-Filing of Returns-E- Filing , Income Tax Authorities Sec 139 (1), 4A, 4B, 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9).	12+6+0						
IV	Assessment of individual's total income - Assessment of firms Sec 184 and Sec 185 and association of persons.Alternate Minimum Tax- Basic provisions relating to applicability of the AMT to different taxpayers	12+6+0						
V	Taxation of Companies - Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax Planning for Business Income. (simple problems)	12+6+0						
	THEORY: 40% PROBLEMS:60% <table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						
Text Book 1. Dr.VinodK.Singhanian, Monica Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017								
Reference Book 1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2017. 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017								

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	1	2	0	1
CO2	1	2	1	1	1	1	1	1	1
CO3	2	2	2	2	0	1	1	1	0
CO4	2	2	2	1	0	1	2	0	1
CO5	2	2	2	1	0	1	1	1	1
Total	5	5	8	6	2	5	7	3	4

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

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redresses.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO402	HUMAN RESOURCE MANAGEMENT	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Human Resource Management: HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies.	15+3+0
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.	15+3+0
III	Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	15+3+0
IV	Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.	15+3+0
V	Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	15+3+0

		Lecture	Tutorial	Total		
		75 Hours	15 Hours	90 Hours		
Test Books						
1.Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.						
Reference Books						
1.Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.						
2. Decenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.						
3.C.B.Gupta , Human Resource management Sultan Chand & Sons, New Delhi.						

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Explain* time value, risk, and return concepts.

CO2: Cog: Ap, *Apply* techniques for estimating the cost of capital and *understand* sources of finance.

CO3: Cog: Ap, *Construct* the management corporate leverage and capital structure.

CO4: Cog: Ap, *Identify* Working capital requirement.

CO5: Cog: U, *Apply* Long term investment decisions.

IV SEMESTER						
COURSE CODE	COURSE NAME			Category		
XCO403	FINANCIAL MANAGEMENT			L	T	P
				4	2	0
PREREQUISITES	NIL			L	T	P
C:P:A	5:0:1			4	2	0

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+6+0						
II	Sources of Finance and Cost of Capital- Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital	12+6+0						
III	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+6+0						
V	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management	12+6+0						
V	Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	12+6+0						
	(Weightage of Marks:(Problem – 80%, Theory – 20%)							
	<table border="1"> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60 Hours</td><td>30 hours</td><td>90 hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 hours						

TEXT BOOKS

1. Prasanna.Chandra, Financial Management, TMH, New Delhi.
- 2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Gupta, Financial Management, Kalyani Publishers.
- 2.I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	0	1	0	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	1	1	0	0	1	0	1	0	1
CO4	1	0	1	0	0	0	0	0	1
CO5	1	0	1	0	1	0	0	0	0
Total	7	3	3	0	4	0	3	0	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTREPRENEURSHIP FOR MODERN BUSINESS

COURSE OUTCOMES

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

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth

CO2: Cog, U, **Explain** contemporary role models in Indian business

CO3: Cog, U, **Explain** role of Public and private system of stimulation

CO4: Cog, U, **Understand** the Significance of writing the business plan/ project proposal.

CO5: Cog, U, **Describe** the possibilities of Mobilising resources for start-up.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO404	ENTREPRENEURSHIP FOR MODERN BUSINESS	2	2	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	2	2	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	10
II	Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups 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	15
III	Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	10
IV	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; 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, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	15
V	Mobilising Resources: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	10

		Lecture	Tutorial	Total		
		30 Hours	30 Hours	60 Hours		

Text Books

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education.

References:

1. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
3. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
4. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.

Expected Skills	Assessment Tool Through Group Mini Project
1. Effective communication—including written skills	writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	2	1	1	0	0	1	0
CO2	0	0	0	0	1	0	1	1	1
CO3	1	0	1	0	0	0	1	1	1
CO4	1	0	1	1	1	1	1	1	1
CO5	1	0	1	0	1	0		1	1
Total	5	0	5	2	4	1	3	5	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - V

PRACTICAL COST ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost .

CO2: Cog: U, **Outline** the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Application** costing techniques for contract work and process industry.

Reference Books

1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.
2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi
3. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	1
CO2	1	0	2	1	0	0	1	1	1
CO3	1	0	2	1	0	0	1	1	1
CO4	1	0	2	1	0	0	1	1	1
CO5	1	0	2	1	0	0	1	1	1
Total	5	1	10	4	0	0	4	4	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – V						
COURSE CODE	COURSE NAME	Category				
XCO504	INTERNSHIP PROGRAMME	L	T	P	C	
C:P:A	1.5:0:0.5	0	0	0	2	

CO1: Cog (U) *Relate* classroom theory with workplace practiceCO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.CO3: Affective (Value) *demonstrates teamwork* and time management.CO4: Psychomotor (Perception,Set)*Describe* and*Display* hands-on experience on practical skills obtained during the programme.CO5: Cog (E)*Summarize* the tasks and activities done by technical documents and oral presentations.*All COs are equally weighted***Note:**

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	0	0	0	0	0
CO2	0	0	0	0	1	3	0	1	0
CO3	0	0	0	0	0	0	1	1	1
CO4	0	0	1	2	0	0	0	1	2
CO5	0	0	0	0	0	0	3	0	1
Total	2	0	1	2	1	3	4	3	6

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - VI
PRINCIPLES AND PRACTICES OF AUDITING

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1: Cog, U, *Explain* the types of audit and objectives of audit.

CO2: Cog, U, *Summarize* audit planning and conduct of audit.

CO3: Cog, U, *Explain* Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, *Explain* the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, *Summarize* audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
XCO601	PRINCIPLES AND PRACTICES OF AUDITING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities- Vouching of cash transactions-Vouching of Trading Transaction	15						
II	Audit of Companies: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013	15						
III	Company Auditor: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	15						
IV	Audit Report -characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	15						
V	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit-Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided-audit techniques and tools; Auditing Standards	15						
<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>75 Hours</td><td>15 Hours</td><td>90 Hours</td></tr> </table>		Lecture	Tutorial	Total	75 Hours	15 Hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 Hours	90 Hours						
Text Book <ol style="list-style-type: none"> 1. B.L.Tandon , Practical Auditing. S Chand Pvt., Ltd. 2. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi 								

Reference Books

1. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	0	1	2	2	2	1
CO2	2	1	0	0	0	2	2	1	1
CO3	2	0	1	0	1	2	1	2	1
CO4	0	0	0	0	0	2	1	1	1
CO5	0	0	0	1	1	1	1	2	1
Total	7	3	3	1	3	9	7	8	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

VI SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCO604	PROJECT	0	0	0	6
C:P:A		L	T	P	H
		0	0	0	8

DSE-1**BANKING LAWS AND PRACTICES****COURSE OUTCOMES**

On the successful completion of this course students would able to

CO1: Cog: U, *Explain* the structure, functions and modern banking services.

CO2: Cog: U, *Outline* bank deposits, lending and role of RBI in credit control.

CO3: Cog: U, *Summarize* bank management and negotiable instruments.

CO4: Cog: U, *Explain* the banker and customer's relationship under Banking Regulation Act.

CO5: Cog: U, *Summarize* the role of paying banker and collecting banker.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO502A	BANKING LAWS AND PRACTICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5.5:0:0.5	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction to Banking: Brief history of banking in India- Laws affecting banking. - Different types of Banks and functions. Distinction between NBFC and Banks - Bank Deposits and Lending: Different types of deposits accepted by banks –Bank Lending-types-Loans, Overdraft and Cash credits- Concept of ‘Loan creates deposits’ – limitation of lending	15						
II	Bank Management (Statutory Regulations): Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Basel Committee norms- Non-performing Assets- Negotiable Instruments -meaning – characteristics of negotiable instruments – Cheque - bill of exchange and promissory note truncated instruments- quasi negotiable instruments-relevant sections of the negotiable instruments Act – Endorsements - case laws	15						
III	Banker & Customer: meaning -relevant provisions of Banking Regulations Act – Relationships between-general and special -rights and duties of banker and customer- cessation of relationship-types of account holders-and account opening- special considerations in opening and operating of accounts of individuals-firms-HUF- trusts-clubs-receivers-companies; minors and insolvency of the customer-Non Resident accounts.	15						
IV	Meaning of paying banker – duty of a paying banker- payment in due course – grounds for dishonor of Cheques- stop payment and garnishee order- protection to a paying banker - conditions to be satisfied- marking of Cheques. Meaning of Collecting Banker – duties of collecting banker- liability for conversion Holder, Holder in due course and Holder for value – privileges of a Holder in Due Course-protection to a collecting banker under the Negotiable Instruments Act.	15						
V	SARFAESI Act :Enforcement of Security Interest and Recovery of Debts Laws and Miscellaneous Provisions- non funded advances guarantees and letter of credits –securities for a loans-working capital facilities –margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control techniques	15						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="color: red;">Lecture</td><td style="color: red;">Tutorial</td><td style="color: red;">Total</td></tr> <tr> <td style="color: red;">75 Hours</td><td style="color: red;">15 hours</td><td style="color: red;">90 Hours</td></tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						
Text Books 1. Tannan M.L revised by C.R. Datta& S.K. Kataria: Banking Law and Practice, Wadhwa& Company, Nagpur 2. K.P.M. Sundhram and P.N. Varshney Banking Theory, Law and Practice, S.Chand, Recent editions								
References Books 1. Sheldon H.P: Practice and Law of Banking. Recent editions 2. R.K. Gupta BANKING Law and Practice in 3 Vols.Modern Law Publications.								

INVESTMENT AND PORTFOLIO MANAGEMENT

COURSE OUTCOMES

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

CO1: Cog: U, *Summarize* the basic principles of investment

CO2: Cog: U, *Explain* the important types of securities and the methods of its valuation

CO3: Cog: U, *Describe* the Approaches to Equity Analysis

CO4: Cog: U, *Explain* the importance Portfolio Risk and Return

CO5: Cog: U, *Explain* the importance of Investor Protection

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO502B	INVESTMENT AND PORTFOLIO MANAGEMENT	5	1	0	6
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	The Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.				15
II	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating				15
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis- dividend capitalisation models, and price-earnings multiple approach to equity valuation.				15
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India				15
V	Investor Protection: Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism				15
		Lecture	Tutorial	Total	
		75 Hours	15 hours	90 Hours	
Text Books 1. C.P. Jones, <i>Investments Analysis and Management</i> , Wiley, 8th ed.					

2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

References Books

1. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
2. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
3. Mayo, *An Introduction to Investment*, Cengage Learning.

INDIAN ECONOMY-PERFORMANCES & POLICIES

COURSE OUTCOMES (COs)

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

CO1: Cog: U, **Explain** the problems of poverty, unemployment and inflation in India

CO2: Cog: U, **Outline** the importance of agriculture and industry in India

CO3: Cog: U, **Summarize** Planning of Indian economy

CO4: Cog: U, **Interpret** monetary and fiscal policies

CO5: Cog: U, **Explain** Balance of Payments & the global markets.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO502C	INDIAN ECONOMY-PERFORMANCES & POLICIES	5	1	0	6
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development- National Income-methods & trends, Poverty, unemployment & inflation—causes, effects, remedies, trends	15
II	Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial Structure. Agricultural role in Indian Economy; Industry - importance - Role of Small Scale Industry – Prevailing policies	15

III	Policy Regimes: Planning in India-Objectives, Strategy; Broad achievements and failures; Current Five Year Plan – Targets and performances- Economic Reforms since 1991				15
IV	Growth, Development and Structural Change: Monetary and Fiscal Policies; Recent Economic policies in India (After 1991)- The Institutional Framework				15
V	Foreign Trade and Balance of Payments: Position, Problems and measures to improve balance of payments - India in the Global Market. Functions of IMF, IBRD and WTO.				15
		Lecture	Tutorial	Total	
		75 Hours	15 hours	90 Hours	
TEXT BOOKS					
1. Dutt and Sundaram : Indian Economy S. Chand Publishing, New Delhi, 2004					
2. Mishra and Puri, <i>Indian Economy</i> , Himalaya Publishing House					
REFERENCES					
1. Sankaran S., “Indian Economy”, Margham Publishers, Chennai, 2009					
2. Sankaran S., “Indian Economy – Problems, Policies and Development”, Margham Publications, Chennai, 2003.					
3. P.C. Jain, “Indian Economic problems”, Chaltariya Pub. House, Allahabad, 1965					
4. Bright Singh D., “ Economics of Development”, Asia Publishing House, Mumbai, 1966					
5. Jhingan M.L., “ Economics of Development and planning”, Konark Publishers Pvt. Ltd., 1992					
6. PrimitChandhury, “The Indian Economy, Poverty and Development”, Vikas Publishing House, New Delhi, 1996					
7. VelayudhamTk, “Foreign Trade, Theory & Practice”, A.H.Wheeler&Co.Pvt.Ltd., Allahabad, 1998					

DSE-2**CORPORATE TAX PLANNING****COURSE OUTCOMES**

On the successful completion of this course students would able to

CO1: Cog: U, *Explain* the Corporate tax structure in India.

CO2: Cog: U, *Outline* Tax planning with reference to financial management decision.

CO3: Cog: U, *Summarize* Tax planning with reference to specific management decisions.

CO4: Cog: U, *Explain* the Special provisions relating to non-residents.

CO5: Cog: U, *Summarize* the tax Planning with reference to Business Restructuring.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503A	CORPORATE TAX PLANNING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits	15
II	Tax Planning-1: Tax planning with reference to setting up of a new business: Locational aspect, nature of business-form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares- Tax planning with reference to sale of scientific research assets	15
III	Tax Planning-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation	15
IV	Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement	15
V	Tax Planning with reference to Business Restructuring: Amalgamation, Demerger- Slump sale- Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies	15

		Lecture	Tutorial	Total		
		75 Hours	15 hours	90 Hours		
Text Books 1. Vinod K. Singhania and Monica Singhania, <i>Corporate Tax Planning</i> . Taxmann Publications Pvt. Ltd., New Delhi. 2. Girish Ahuja and Ravi Gupta. <i>Corporate Tax Planning and Management</i> . Bharat Law House, Delhi.						
References Books 1. Shuklendra Acharya and M.G. Gurha. <i>Tax Planning under Direct Taxes</i> . Modern Law Publication, Allahabad. 2. D.P. Mittal, <i>Law of Transfer Pricing</i> . Taxmann Publications Pvt. Ltd., New Delhi. 3. IAS – 12 and AS – 22. 4. T.P. Ghosh, <i>IFRS</i> , Taxmann Publications Pvt. Ltd. New Delhi.						

ADVERTISING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Summarize* to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

CO2: Cog:U, *Explain* Major media types and their characteristics

CO3: Cog:U, *Demonstrate* and Preparing ads for different media

CO4: Cog (U): Psy (Set), *Outline* the Evaluation of communication and sales effects

CO5: Cog:U, *Explain* the methods of selection of suitable advertising agency.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503B	ADVERTISING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods	15
II	Media Decisions: Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices	15
III	Message Development; Advertising appeals, Advertising copy and elements, Preparing ads for different media	15

IV	Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques	15						
V	Advertising Agency: Role, types and selection of advertising agency- Social, ethical and legal aspects of advertising in India.	15						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>75 Hours</td><td>15 hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						
Text Book								
1. George E Belch, Michael A Belch, KeyoorPurani, <i>Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)</i> , McGraw Hill Education								
2. S. Wats Dunn, and Arnold M. Barban. <i>Advertising: Its Role in Marketing</i> . Dryden Press								
Books for References								
1 Burnett, Wells, and Moriatty. <i>Advertising: Principles and Practice</i> . 5 th ed. Prentice Hall of India, New Delhi.								
2. Batra, Myers and Aakers. <i>Advertising Management</i> . PHI Learning.								
3. Terence A. Shimp. <i>Advertising and Promotion: An IMC Approach</i> . Cengage Learning.								
4. Sharma, Kavita. <i>Advertising: Planning and Decision Making</i> , Taxmann Publications								
5. JaishreeJethwaney and Shruti Jain, <i>Advertising Management</i> , Oxford University Press, 2012								

MARKETING PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Summarize** the concept of marketing, marketing mix, marketing environment and micro and macro marketing

CO2: Cog:U, **Explain** the meaning of product, product planning and development, product life cycle and branding

CO3: Cog:U, **Demonstrate** the concept of pricing and factors affecting pricing

CO4: Cog (U): Psy (Set), **Outline** the elements of promotional mix and CRM

CO5: Cog:U, Explain channels of distribution and supply chain management.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503C	MARKETING PRACTICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	15

II	Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	15						
III	Product:- Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK	15						
	Pricing: Meaning - objectives - Factors affecting pricing - methods and types of pricing.							
IV	Promotion: Meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relationship Management).	15						
V	Channels of distribution: Meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing.	15						
<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>75 Hours</td><td>15 hours</td><td>90 Hours</td></tr> </tbody> </table>			Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						
Text Book 1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.								
Books for References 1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010. 2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010. 3. Stanton Willam ,I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000. 4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.								

DSE-3

FINANCIAL MARKETS AND FINANCIAL SERVICES

COURSE OUTCOMES

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

CO1: Cog: U, **Summarize** Financial system and economic development

CO2: Cog: U, **Outline** Money market and Capital Markets-functions

CO3: Cog: U **Explain** Functions of Depository and non-depository institutions in India

CO4: Cog, U: **Describe** Role of Non-banking financial companies

CO5: Cog, U: **Describe** the Regulatory framework relating to merchant banking in India

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO602A	FINANCIAL MARKETS AND FINANCIAL SERVICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.	15						
II	Financial Markets: Primary market and Secondary Market- Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments.	15						
III	Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.	15						
IV	Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India- Non-banking financial companies (NBFCs) in India	15						
V	Financial Services Overview of financial services industry: Merchant banking – pre and post issue management-underwriting. Regulatory framework relating to merchant banking in India- Consumer and housing finance; Venture capital finance; Factoring services- Credit rating; Financial counseling	15						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>75 Hours</td><td>15 hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

Text Books

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House

Reference Books

1. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi
2. Khan and Jain, *Financial Services*, Tata McGraw Hill
3. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
4. Annual Reports of Major Financial Institutions in India.

ACCOUNTING FOR DECISION MAKING

COURSE OUTCOMES

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

CO1: Cog (Ap): Psy(Set): *Make use of* ratio analysis and *interpret* it.

CO2: Cog (Ap): *Construct* cash flow statement as per AS 3

CO3: Cog (Ap): *Utilize* Marginal costing technique for decision making.

CO4: Cog (Ap): *Construct* cash budget.

CO5: Cog (An): *Application* of standard costing technique to analyze variance in Material, Labour, overhead and Sales cost.

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO602B	ACCOUNTING FOR DECISION MAKING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Management Accounting-Meaning-Scope- Importance and Limitations- Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios. Interpretation, Benefits and Limitations.	12+6+0
II	Fund Flow: Concept of Funds, sources and uses of funds (theory only).Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3.	12+6+0
III	Marginal costing – characteristics – advantages – limitations- cost – volume – profit analysis- important concept- break even analysis and break-even point – chart – advantages – disadvantages- applications.	12+6+0
IV	Budgets and Budgetary Control- Meaning-objectives-advantages- Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility	12+6+0
V	Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.	12+6+0

		Lecture	Tutorial	Total		
		60 Hours	30 hours	90 Hours		
	(Weightage of Marks, problems 80%, theory 20%)					
Text Book						
1.Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand Publication, New Delhi.						
Reference Books						
1..Khan and Jain, Management Accounting, Tata McGraw Hill Publication						
2. R.K.Sharma and Shashi.K.Gupta, Management Accounting, Kalyani publication						
3. HingoraniRamanathan and Grewal, - Management Accounting, Sultan Chand & sons publication.						

INTERNATIONAL BUSINESS

COURSE OUTCOMES

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

CO1: Cog: U, *Summarize* Globalisation and its importance in world economy.

CO2: Cog: U, *Outline* tariff and non-tariff measures

CO3: Cog: U *Explain* Powers and Functions of *International Organizations and Arrangements* CO4:

Cog, U: *Describe* Role of IT in international business

CO5: Cog, U: *Describe* the Measures for promoting foreign investments into India

SEMESTER VI						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P		
XCO602C	INTERNATIONAL BUSINESS	5	1	0		6
PREREQUISITES	NIL	L	T	P		Hour
C:P:A	5:0:1	5	1	0		6

SYLLABUS

UNIT	Content	Hours Allotted
I	Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments	15
II	Theories of International Trade: an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage);	15

	Absolute Cost Advantage and Comparative Cost Advantage- Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.			
III	International Organizations and Arrangements: WTO – IBRD, IMF Its objectives, principles,organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).			15
IV	Organisational structure for international business operations; International business Negotiations- Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.			15
V	Foreign Trade Promotion Measures and Organizations in India; Special economic zones-(SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.			15
		Lecture	Tutorial	Total
		75 Hours	15 hours	90 Hours
TEXT 1. Charles W.L. Hill and Arun Kumar Jain, <i>International Business</i> . New Delhi: McGraw Hill Education 2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. <i>International Business</i> . Pearson Education				
REFERENCE 1. Johnson, Derbe., and Colin Turner. <i>International Business - Themes & Issues in the Modern Global Economy</i> . London: Roultedge. 2. Sumati Varma, <i>International Business</i> , Pearson Education. 3. Cherunilam, Francis. <i>International Business: Text and Cases</i> . PHI Learning 4. Michael R. Czinkota. et al. <i>International Business</i> . Fortforth: The Dryden Press. 5. Bennett, Roger. <i>International Business</i> . Pearson Education.				

DSE-4**BUSINESS RESEARCH METHODS****COURSE OUTCOMES**

On the successful completion of this course students would able to

CO1: Cog: U, *Summarize* Meaning of research, Scope of Business Research and Purpose of Research.

CO2: Cog: U, *Outline* Selection of Basic Research Methods

CO3: Cog: U *Explain* the application of Measurement Scales

CO4: Cog, U: *Describe* the methods of Testing of Hypothesis

CO5: Cog, U: *Summarize* the consequences of effective Report Preparation

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO603A	BUSINESS RESEARCH METHODS	5	1	0	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	Introduction : Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception -Construct, Attributes, Variables, and Hypotheses	15
II	Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- FieldStudy, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research-Longitudinal Studies, Panel Studies	15
III	Measurement: Definition; Designing and writing items; Uni-dimensional and Multi-dimensionalscales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone,Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources	15
IV	Measurement and Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression	15
V	Report Preparation Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography andAnnexure in report; JEL Classification	15

		Lecture	Tutorial	Total		
		75 Hours	15 hours	90Hours		
TEXT 1. C. R. Kothari (2014) "Research Methodology: Methods & Techniques" (Revised Edition), New Age International Publishers, New Delhi. 2. Hancock, D. R., & Algozzine, R. (2011). <i>Doing case study research: A practical guide for beginning researchers</i> . New York, NY						
REFERENCE 1. Gopal M. A An Introduction to Research Procedure in Social Sciences Asia Publishing House – Bombay. 2013 2. Babbie, E.R. (2010). <i>The practice of social research</i> . Belmont, CA: Wadsworth.						

CONSUMER AFFAIRS AND CUSTOMER CARE

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Understand* the Conceptual Framework Consumer and Markets.

CO2: Cog: U, *Describe* Organizational set-up under the Consumer Protection Act

CO3: Cog: U *Explain* Procedure for filing and hearing of a complaint

CO4: Cog, U: *Describe* various Industry Regulators and Consumer Complaint Redress Mechanism

CO5: Cog, U: *Enlighten* Formation of consumer organizations and their role in consumer protection

VI SEMESTER						
COURSE CODE	COURSE NAME	L	T	P	C	
XCO603B	CONSUMER AFFAIRS AND CUSTOMER CARE	5	1	0	6	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	5:0:1	5	1	0	6	

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging- Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint- Consumer Complaining Behaviour	15

II	The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils -Adjudicatory Bodies: District Forums, State Commissions, National Commission: Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.				15
III	Grievance Redress Mechanism under the Consumer Protection Act, 1986: Complaints: Grounds of filing a complaint-Limitation period;-Procedure for filing and hearing of a complaint -Disposal of cases- Relief/Remedy to be provided;-Temporary Injunction -Enforcement of order- Appeal- frivolous and vexatious complaints; Offences and penalties.				15
IV	Industry Regulators and Consumer Complaint Redress Mechanism i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview)				15
	v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI				
V	Consumer Protection in India: Consumer Movement in India- Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer- Protection in India, National Consumer Helpline, Citizens Charter, Product testing-Quality and Standardization				15
		Lecture	Tutorial	Total	
		75 Hours	15 hours	90 Hours	
Text Books 1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. <i>Consumer Affairs</i> ” (2007) Delhi University Publication. 334 pp. 2. Aggarwal, V. K. (2003). <i>Consumer Protection: Law and Practice</i> . 5 th ed. Bharat Law House, Delhi, or latest edition. References: 1. Girimaji, Pushpa (2002). <i>Consumer Right for Everyone</i> Penguin Books. 2. Nader, Ralph (1973). <i>The Consumer and Corporate Accountability</i> . USA, Harcourt Brace Jovanovich, Inc. 3. Sharma, Deepa (2011). <i>Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry</i> (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp. 4. Empowering Consumers e-book, www.consumeraffairs.nic.in 5. ebook, www.bis.org 6. <i>The Consumer Protection Act, 1986</i>					

INDUSTRIAL RELATIONS AND LABOUR LAWS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, **Describe** the Concept of Industrial Relations

CO2: Cog: U, **Outline** the Factors Affecting Growth of Trade Unions in India

CO3: Cog: U, **Classify** different types of Collective Bargaining and Workers' Participation in Management

CO4: Cog: U, **Explain** strategies of Discipline and Grievance Redressal

CO5: Cog: U, **Describe** the Powers and Duties of Industrial Dispute Authorities

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO603C	INDUSTRIAL RELATIONS AND LABOUR LAWS	5	1	1	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	15
II	Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926	15
III	Collective Bargaining and Workers' Participation in Management Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India- Functions and role of Trade Unions in collective bargaining; Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils	15
IV	Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India.	15
V	The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs- Lay-off and Retrenchment: Provisions	15

	relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages				
		Lecture	Tutorial	Total	
		75 Hours	15 Hours	90 Hours	
Text book: 1. PK Padhi, <i>Industrial Relations and Labour Law</i> , PHI Learning 2. Arun Monappa, <i>Industrial Relations and Labour Law</i> , McGraw Hill Education.					
Reference Books: 1. SC Srivastav, <i>Industrial Relations and Labour Law</i> , Vikas Publishing House 2. C.S Venkata Ratnam, <i>Industrial Relations</i> , Oxford University Press 3. P.L. Malik's <i>Handbook of Labour and Industrial Law, Vol 1 and 2</i> , Eastern Book Company 4. JP Sharma, <i>Simplified Approach to Labour Laws</i> , Bharat Law House (P) Ltd					

Minor Courses:

GST MODEL

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER IV					
		Category			
COURSE CODE	COURSE NAME	L	T	P	C
XCO405	GST MODEL***	0	0	0	0
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

*** Minor Course- Carries Extra Credit – not mandatory

SYLLABUS

UNIT	Content	Hours Allotted
I	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply	8
II	a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax	7

	d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce				
		Lecture	Tutorial	Total	
		15 Hours	-	15Hours	
Text Book 1. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2 nd Edition, April 2009. 2. Sharma. K.K. “ A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.					

PERT and CPM

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
		Category			
COURSE CODE	COURSE NAME	L	T	P	C
XCO505	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	Content	Hours Allotted
I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	8
II	Construction of Network – Determination of floats (total, free, independent & interfering) Crashing of Simple Networks.	7
	Lecture 15 Hours	Tutorial -
	Total 15Hours	
Text Book 1. Operations Research Techniques for Management 7 th Edition, Kapoor V.K., Sultan Chand & Sons. 2. Operation Research – Gupta & Sharma, National Publishers, New Delhi.		

***** Minor Course- Carries Extra Credit**

CYBER LAWS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Discuss the Category and types of Cyber Crimes

CO2: Cog(U): Explain the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV					
		Category			
COURSE CODE	COURSE NAME	L	T	P	C
XCO605	CYBER LAWS***	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	Content				Hours Allotted
I	Cyber Regulations – Cybercrimes – categories – person, property, Government – types – stalking, harassment, threats, security & privacy issues				8
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC				7
		Lecture	Tutorial	Total	
		15 Hours	-	15Hours	
Text Book <ol style="list-style-type: none"> IT Act 2000, Rohas Nagpal, IPR & Cyberspace – Indian Perspective 					

***** Minor Course- Carries Extra Credit**

GENERIC ELECTIVE (OPEN ELECTIVES)

COURSE OUTCOMES

CO1: Cog: U, Ap, *Describe* double entry book keeping system

CO2: Cog, Ap, *Prepare* subsidiary books.

CO3: Cog, Ap, *Construct* trail balance and Bank reconciliation statement.

CO4: Cog, Ap, *Prepare* financial statement.

CO5: Cog, Ap. *Find out* ROI.

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE1	PRACTICAL ACCOUNTING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	Basic Accounting Concepts-Kinds of Accounts-Financial Accounting vs. Management Accounting-Double Entry Book Keeping- Rules of Debit and Credit-Preparation of Journal and Ledger Accounts Problems.				9
II	Subsidiary Books-Cash book-types of cash book-problems-purchase book-sales book-sales return-purchase return books-Journal proper.				9
III	Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems.				9
IV	Financial Statements- Manufacturing, Trading and Profit & Loss Account-Balance Sheetproblems with simple adjustments				9
V	Ratio analysis for investment decision – ROI – limitations of ROI - return on share holders' fund- return on equity shareholders' fund- return on total assets – earning per share – Price earnings ratio.				9
		Lecture	Tutorial	Total	
		45Hours	-	45 Hours	
Text Book <ol style="list-style-type: none"> 1. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010. 2. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010. 					
Reference Book <ol style="list-style-type: none"> 1. Jain &Narang - Advanced accounting - Kalyani Publishers, New Delhi, 2000 					

SALESMANSHIP

COURSE OUTCOMES

CO1: Cog: R, *Definition* and meaning of salesmanship.

CO2: Cog: U, **Demonstrate** the approaches of salesman.

CO3: Cog: U, **Explain** the consumer behaviour.

CO4: Cog: U, **Demonstration** and presentation of personal selling.

CO5: Cog: U, **Explain** the duties and responsibilities of sales manager.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE2	SALESMANSHIP	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Salesmanship – Meaning and Definition – features – Classification of Salesmen – Qualities of good salesman.	9						
II	Knowledge of goods and selling points – importance – Selling process – Characteristics – Approach of salesman – Essentials and Methods.	9						
III	Knowledge of Consumers – Consumer Behaviour- Buying Motives - Consumer Buying Decision.	9						
IV	Personal Selling Process- Presentation and Demonstration – features – Handling of Objections – procedures – Closing the sales – Follow-up.	9						
V	Sales manager – Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen . <table><tr><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td>45Hours</td><td>-</td><td>45 Hours</td></tr></table>	Lecture	Tutorial	Total	45Hours	-	45 Hours	9
Lecture	Tutorial	Total						
45Hours	-	45 Hours						
Text Books: 1. Text book: P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, Viksa Publishing House Pvt. Reference Books: 1. Sales & Distribution Management by P.K. Sharma, Bhumija Chouhan and Kavya Saini, Ramesh book depot, New Delhi, 2011.								

PRACTICAL BANKING

COURSE OUTCOMES

CO1: Cog: U, **Explain** functions of banking and banker customer relationship.

CO2: Cog: U, **Summarize** functions of RBI and commercial bank.

CO3: Cog:U, **Describe** e banking such as ATM, Internet banking, ECS, EFT Tele banking, Electronic Cheques , Credit cards , Debit cards and Smart card.

CO4: Cog, U, **Explain** banking security information systems.

CO5: Cog, U, **Summarize** Bank computerization.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE3	PRACTICAL BANKING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Definition of bank –kinds of banks –Functions of Commercial Banks – Credit creation by banks - Functions of Central Bank.	9						
II	Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts –Fixed deposit-saving bank deposit-current deposit-Recurring deposit account.	9						
III	Type of Customers –Individual Account- Joint Account- Special Type of Customers -Minor – Married Woman - Partnership firms – Joint Stock Companies.	9						
IV	Cheque -features of cheque-type of endorsement-dishonour of cheque-Loan -features – Types of loan-procedure-Security-Hypothecation-Pledge-Margin Amount.	9						
V	Banking concepts of E-Banking –ATMs, Internet Banking & Mobile Banking-Electronic fund transfers system -Electronic payment systems: online enquiry and update facilities personal Identification.	9						
<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45Hours</td><td>-</td><td>45 Hours</td></tr> </table>		Lecture	Tutorial	Total	45Hours	-	45 Hours	
Lecture	Tutorial	Total						
45Hours	-	45 Hours						

Text book

Jyotsna Sethi, NishwanBhata, “Elements of Banking and Insurance”, PHI Learning P (Ltd), New Delhi, 2009.

Reference Books

1. Sony and Agarwal: Computers and Banking, 2005.
2. Indian Institute of Bankers study material on ‘Introduction to Computersin Banking Industry, 2006.
3. Ravi Kalakota& Andrew B. Whinston: Frontiers of Electronic Commerce,Addison Wesley Publications, 2004.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006.

4. a. Curriculum and Syllabus of the B.com FT programme – After Revision

CURRICULUM AND SYLLABI OF B.COM (HONS)

REGULATION – 2022

SEMESTER – I

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT101 / XFT101	Tamil - I / Foundational Tamil - I	3	0	0	0	3	3
Part – II	XGE102	English - I	3	0	0	0	3	3
Core – 1	XCO103	Financial Accounting	4	1	0	0	5	5
Core – 2	XCO104	Business Laws	4	1	0	0	5	5
Core – 3	XCO105	Business Organisation and Management	4	0	0	0	4	5
Core – 4	XCO106	Business Economics	4	0	0	0	4	5
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	23	2	0	1	30	27

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT201 / XFT201	Tamil - II / Foundational Tamil – II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 5	XCO203	Advanced Financial Accounting	5	1	0	0	6	5
Core – 6	XCO204	Goods and Service Tax and Customs Law	5	1	0	0	6	5
Core – 7	XCO205	Corporate Laws	5	1	0	0	6	5
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0

		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	22	3	0	1	30	22

SEMESTER – III

Category	Code	Course Name	L	T	P	SS	H	C
Core – 8	XCO301	Advanced Corporate Accounting	5	1	0	0	6	5
Core – 9	XCO302	Business Mathematics and Statistics	4	1	0	0	5	5
Core – 10	XCO303	Income Tax and Tax Planning – I	5	1	0	0	6	5
SEC – 1	XCO304	Skill Enhancement Elective Course – I	2	0	2	0	4	5
GE – 1	XCO305	Open Elective – I	3	0	0	0	3	3
UMAN – 3	XUM003	Disaster Management	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/ E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	20	3	2	1	30	24

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	C
Core – 11	XCO401	Innovative Entrepreneurial Development	4	0	0	0	4	5
Core – 12	XCO402	Income Tax Theory, Law and Practice – II	4	1	0	0	5	5
Core – 13	XCO403	Cost Accounting	4	1	0	0	5	5
Core – 14	XCO404	Financial Management	4	1	0	0	5	5
SEC – 2	XCO405	Skill Enhancement Elective Course - 2	2	0	2	0	4	5
GE – 2		Open Elective – 2	3	0	0	0	3	3
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	21	3	2	0	30	28

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	H	C
Core – 15	XCO501	Advanced Cost Accounting	5	1	0	0	6	5
Core – 16	XCO502	Research Methodology	5	2	0	0	7	5
DSE – 1	XCO503	Discipline Specific Elective – 1	4	1	0	0	5	5
DSE – 2	XCO504	Discipline Specific Elective – 2	4	1	0	0	5	5
GE – 3		Open Elective – 3	3	0	0	0	3	3
IPT	XCO505	Internship Practical Training	0	0	0	0	0	4
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	21	5	0	0	30	27

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	H	C
Core – 17	XCO601	Management Accounting	5	2	0	0	7	5
DSE – 3	XCO602	Discipline Specific Elective – 3	4	1	0	0	5	5
DSE – 4	XCO603	Discipline Specific Elective – 4	4	1	0	0	5	5
Project	XCO604	Project	4	3	0	0	7	6
UMAN – 4	XUM005	Cyber Security	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	2
		Total	18	7	0	1	30	24

LIST OF SKILL ENHANCEMENT ELECTIVE COURSE

Semester – III

SEC – 1 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
SEC1A	XCO304A	Communication and Documentation in Business	2	0	2	0	4	5
SEC1B	XCO304B	Digital Marketing	2	0	2	0	4	5
SEC1C	XCO304C	Computer Applications in Business	2	0	2	0	4	5

Semester – IV

SEC – 2 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
SEC2A	XCO405A	E-Commerce	2	0	2	0	4	5
SEC2B	XCO405B	Personal Tax Planning and Tax Management	2	0	2	0	4	5
SEC2C	XCO405C	Computerised Accounting – Tally Practical	2	0	2	0	4	5

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES

Semester – V

DSE – 1 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A	XCO503A	Financial Markets and Institutions	4	1	0	0	5	5
DSE1B	XCO503B	International Business	4	1	0	0	5	5
DSE1C	XCO503C	Organisational Behaviour	4	1	0	0	5	5

Semester – V

DSE – 2 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A	XCO504A	Investment Management	4	1	0	0	5	5
DSE2B	XCO504B	Banking and Insurance	4	1	0	0	5	5
DSE2C	XCO504C	Principles of Auditing	4	1	0	0	5	5

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

Category	Code	Course Name	L	T	P	SS	H	C
DSE3A	XCO602A	Human Resource Management	4	1	0	0	5	5
DSE3B	XCO602B	Financial Technology and Analytics	4	1	0	0	5	5
DSE3C	XCO602C	Industrial Relations and Labour Laws	4	1	0	0	5	5

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

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A	XCO603A	Macro Economic	4	1	0	0	5	5
DSE4B	XCO603B	Personal Finance and Planning	4	1	0	0	5	5
DSE4C	XCO603C	Corporate Governance	4	1	0	0	5	5

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	Recognize (miLahsk; fhZjy;) gy;NtW mwpQh; ngUkf;fspd; njhz;Lfisj; jkpo;nkhop %yk; mwpe;J nfhs;sy;.	Cognitive	Remember
CO2	Choose (njhpT nra;jy;) gd;Kfg; ghpkhzq;fspd; ftpijfis ,yf;fpaq;fs; %yk; mwpe;J nfhs;sy;.	Cognitive	Remember
CO3	Describe (tpsf;Fjy;) jkpo; kfsphpd; ciuahLy; rpwg;Gr; nra;jpfis czh;jy;.	Cognitive	Understand
CO4	Apply (tpsf;Fjy;) gy;NtW fiy;Jiwr; rhh;e;j gphpTfs;> kz;zpd; ghLy;fs; Fwpj;Jj; njspT ngwy;.	Cognitive	Apply
CO5	Analyze (gFj;jy;) rpWfijfspd; Njhw;wk; kw;Wk; tsh;r;rp epiy ehLfq;fs; - ftpij Fwpj;Jj; njspT ngWjy;.	Cognitive	Analyze

myF-1	jkpo; mwpQh;fSk; jkpo;j;njhz;Lk;	9	
ghujpahh;> ghujpjhrd;> ehkf;fy; ftpQh;> rp.,yf;Ftdhh;> c.Nt.rhkpehj ma;ah;> nj.ngh.kPdhl;rp Re;juk;> ftpkzp Njrpatehahf; gps;is njhLh;ghd nra;jpfs;> rpwe;j njhLh;fs;> rpwg;Gg; ngah;fs;.			
myF-2	ftpjifs; (kuGf;ftpjij> GJf;ftpjij)	9	
kuGf;ftpjij : Kbaurd;> thzpjhrd;> Rujh> fz;zjhrd;> cLkiy ehuhaz ftp> gL;Lf;NfhL;iL fy;ahz Re;juk;> kUjfhrrp njhLh;ghd nra;jpfs;. GJf;ftpjij : e.gpr;r%h;j;jp> rp.R.nry;yg;gh> K.Nkj;jh> <NuhL jkpod;gd;> mg;Jy; uFkhd;> Qhdf;\$j;jd;> Mye;J]h; Nkhfduq;fd; njhLh;ghd nra;jpfs;.			
myF-3	ciuahLy;fs;> jkpo; kfsphpd; rpwg;G	9	
[p.A.Nghg; kw;Wk; tPukhKdpthpd; jkpo;g;gzp> nghpahh;> mz;zh> Kj;Juhkypq;fj;Njth;> mk;Ngj;fh;> fhkuhrh;> kh.ngh.rptQhdk;> fhapNj kpy;yj; rKjhaj; njhz;L. md;dp ngrz;L; mk;ikahh;> %thY]h; uhkhkpu;jk;khs;> Lhf;Lh; Kj;JyL;Rkp nuL;b> NtYehr;rpahh;> ts;spak;ik> uhzp kq;fk;khs; rpwg;G.			
myF-4	ehL;Lg;Gwg;ghLy;	9	
jhyhL;Lg;ghLy;> njhopy; ghLy;> xg;ghhpg; ghLy;.			
myF-5	,yf;fpa tuyhW	9	
ciueiL> rpWfij> ehLf;fk;> ftpjifs;.			
LECTURE	TUTORIA	PRACTICA	TOTA
	L	L	L
4	---	---	45
5			

ghl E}y;fs;:

Kidth; fh.nry;tFkhh; (njh.M.)> nghJj;jkpo;> khh;r; - 2022> JiuNfh gjpg;gfk;> mUk;ghf;fk;> nrd;id – 106. 9884159972.

Kidth; K.mUzhryk; (g.M.) – jkpo; ,yf;fpa tuyhW – 2012> mUz; gjpg;gfk;>

jiu;jsk;> ghyh[p efh;> SBI fhypd> fz;NLhd;nkz;L;> jpUr;rp - 1. 9894440530

R.rf;jpNty; - ehL;Lg;Gw ,ay; Ma;T> kzpthrfh; gjpg;gfk; - 12> Nkyrd;djp tPjp> rpjk;guk; - 1.

Kidth; Nfh.nghpaz;zd; - mbg;giL vspa ikpo; ,yf;fzk; - 2003 –tdpih gjpg;gfk;> 11- ehdh niU>

ghz;b g[hh;> jp.efh;> nrd;id - 17.
ghh;it E}y;fs;:

Kidth; e.nydpd;> jhyhL;Lg; ghLy;> gpg;uthp - 2015> gpUe;jh gjpg;gfk;> jQ;rhT+h; - 5.
 Nfh. ntq;fLhryk; (njh.M.) - 2005> jkpo; ,yf;fpa iftpsf;F> md;id ru];tjp gjpg;gfk;> Fbahj;jk;.
 Kidth; ,uh[h tujuh[h - gad;Kiwj; jkpo; - [{d; 2015> rptFU gjpg;gfk;> 7/40> fpof;Fr; nrL;bj;njU>
 guq;fpkiy> nrd;id - 16.

Table 1: Mapping of COs with POs

	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

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
XFT101	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	caph; vOj;Jf;fs; - nka;naOj;Jfs; tifg;gLj;jp epidT+l;ly;.	Cognitive	Remember
CO2	cly; cWg;Gg; ngah;fs; - vspa nrhw;fis njhFj;Jf; \$Wjy;	Cognitive	Remember
CO3	Xyp NtWghLisg; Ghpe;J nfhs;Sk; jpwd; ngwy;	Cognitive	Understand
CO4	jkpopy; ciuahLy; - ,aw;ifia tUzpj;jy;.	Cognitive	Apply
CO5	mwnewpf; fUj;Jf;fis tifg;gLj;Jk; jpwd; ngwy;.	Cognitive	Analyze

myF– 1	vOj;Jf;fspd; tiffs;	9
caph; vOj;Jf;fs; - nka;naOj;Jfs; - gphpj;J vOJjy; - Nrh;j;J vOJjy; - nghUs;tpsf;fk; mwpjy;		
myF– 2	vspa jkpo;r; nrhw;fis tifg;gLj;Jjy;	9
cly; cWg;Gg; ngah;fs; - vspa jkpo;r; nrhw;fs; tifg;gLj;Jjy;		
myF– 3	xyp NtWghL;Lj; jpwd;	9
xyp NtWghLfs; - nrhy; tiffs;		

myF– 4	ciuahLy;		9
jkpopy; ciuahLy; - ,aw;ifiag; gw;wp mwpjy; - tUzid nra;jy;			
myF– 5	mwnewpf; fUj;Jf;fisg; gpd;gw;Wjy;		9
tpohf;fs; - mwnewpf; fijfs; - gpioapd;wpg; gbj;jy;> vOJjy;			
LECTURE	TUTORIAL	PRACTICAL	TOTAL
45	---	---	45

ghlE}y;fs;:

Kidth; Nfh.nghpaz;zd; - mbg;giL vspa jkpo; ,yf;fzk; - 2003> tdpjh gjpg;gfk;> 11> ehdh njU>

ghz;bg[hh;> jp.efh;> nrd;id - 17.

Kidth; e.nydpd; - gpioapd;wpj; jkpio vOJf (vspaKiw) #d;-2020> gpUe;jh gjpg;gfk;> jQ;rhT+h; - 05.

ghh;it E}y;fs;:

1. jkpo;ehL muR ntspapl;Ls;s jkpo;g; E}y;fs;> tFg;G - 6> 7> 8.

Table 1: Mapping of COs with POs

	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

ENGLISH -I

Course Code	Course Name	L	T	P	C
XGL102	English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs)

On the successful completion of this course students would 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	9
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	9

III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9						
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.)	9						
		<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>36</td><td>0</td><td>36</td></tr> </table>	Lecture	Tutorial	Total	36	0	36
Lecture	Tutorial	Total						
36	0	36						
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	C
XCO103	FINANCIAL ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

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

CO2: Cog (AP): Prepare cashbook and other necessary accounting and bank reconciliation statement.

CO3: Cog (AP): Compute depreciation on fixed assets by applying straight line and written down value methods.

CO5: Cog (AP): Prepare financial statements of a company as per schedule 3 of the Companies Act 2013.

CO6: 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.	12+3+0
II	Subsidiary Books & Bank Reconciliation Statement: Subsidiary Book - Meaning – Types – Advantages – Purchase – PurchaseReturn – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0
III	Depreciation Accounting: Meaning, Definition, Objectives, nature, accounting concept of depreciation. Factors in the measurement of depreciation, Methods of computing depreciation: straight-line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income. – Causes – Methods – Calculation of Profit or Loss on Sale of Assets.	12+3+0
IV	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.	12+3+0
V	Capital & Revenue and Account Current & Average Due Date: Recognition of expenses and income. Recognition of expenses and income	12+3+0
	with a reference to AS 9 and Ind AS 18. Meaning of Capital and Revenue Income and Expenditure – Deferred Revenue Expenditure – Capital and Revue Profit and Loss. Account Current – Methods of Calculation of Interest – Calculation of Average Due Date.	
	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	Total	
		60	15	75	
Text Books 1. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing. 2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. 3. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd. Accounting.					
Reference books: 1. R.S.N. Pillai, Bagawathi & S.Uma - Advanced Accounting (Financial Accounting) volume-I, S. Chand & Co. Ltd., New Delhi. 2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.					
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	1	0	0	0	1	0	0	0	1	1
CO2	3	1	0	0	0	1	1	0	1	1	1
CO3	3	1	0	0	0	1	0	0	1	1	1
CO4	2	1	0	1	0	1	0	0	1	1	1
CO5	2	1	0	1	0	1	1	0	1	1	1
Total	13	5	0	2	0	5	2	0	4	5	5

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

BUSINESS LAWS

Course Code	Course Name	L	T	P	C
XCO104	BUSINESS LAWS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

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+3+0
II	Sale of Goods Act, 1930: Nature of sale, conditions, and warranties, Performance of contract of sale and right of unpaid seller.	12+3+0
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+3+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+3+0

V	Foreign Exchange Management Act, 1999: Important definition, Regulation, and management of foreign exchange, RBI Guidelines on KYC. RBI Act.	12+3+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>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books 1. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. 2. N.D. Kapoor, Dr. Rajni Abbi, (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	0	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	0	0	0	1	0
CO4	3	2	0	0	0	2	2	0	0	1	0
CO5	3	2	0	0	0	0	0	0	0	1	0
Total	15	10	0	0	0	0	0	0	0	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	C
XCO105	BUSINESS ORGANISATION AND MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.05:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): *Distinguish each form of business.*

CO2: Cog (AP): *Prepare Article of Association & Memorandum of Association for a business*

CO3: Cog (Un): *Explain* the principles and functions of management implemented in the organization.

CO4: Cog (Un): *Explain* the managerial skills used in business

CO5: Cog (Un): *Explain* the concept of Delegation of Authority, coordination, and control.

Syllabus:

Unit	Content	Hours Allotted
I	Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business–Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation- Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited	12+3+0
	liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation..	
II	Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).	12+3+0
III	Principles and Functions of Management Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism	12+3+0

IV	<p>Planning and Organizing</p> <p>Meaning, Characteristics, Types of Plans, Advantages and Disadvantages –</p> <p>Approaches to Planning - Management by Objectives (MBO) - Steps in MBO</p> <p>- Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.</p>	12+3+0						
V	<p>Authority, Coordination, and Control</p> <p>Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and precontrol). Requirements for effective control.</p>	12+3+0						
	<p>Practical Exercises:</p> <p>The learners are required to:</p> <p>1.Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of</p>							
	<p>operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of theirchoice.</p> <p>2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.</p> <p>3. 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.</p> <p>4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.</p> <p>5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.</p>							
	<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60</td><td>15</td><td>75</td></tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
2. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

Reference books:

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
- Singh, B. P., & Singh, A. K. (2002)

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

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

BUSINESS ECONOMICS

Course Code	Course Name	L	T	P	C
XCO106	BUSINESS ECONOMICS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

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

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

CO2: Cog (Un): *Explain how consumers try to maximize their satisfaction by spending on different goods*

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+3+0

II	<p>Consumer Behaviour and Elasticity of Demand</p> <p>Theory of Demand and supply The 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 of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory</p>	12+3+0
III	<p>Production and cost</p> <p>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, Isocost 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.</p>	12+3+0
IV	<p>Pricing & Market</p> <p>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</p>	12+3+0
V	<p>Macro Aspect of Business Economics</p> <p>National Income and it's measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.</p>	12+3+0

	Practical Exercises: The learners are required to: 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.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books 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: 1. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers. 2. Relevant study material of ICAI: www.icai.org .					
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	3	1	0	0	0	0	0	0	0	0	0
CO2	3	1	0	0	0	0	0	0	0	0	1
CO3	3	1	0	0	0	0	0	0	0	0	0
CO4	3	1	0	0	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	0	0	0	0	0
Total	15	5	0	0	0	0	0	0	0	0	2

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

COURSE CODE		XUM001			L	T	P	SS	C
COURSE NAME		HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY			1	0	0	1	1
PREREQUISITES		Not Required			L	T	P	SS	H
C:P:A		0.8:0.1:0.1			1	0	0	1	2
COURSE OUTCOMES					Domain		Level		
CO1	<i>Relate</i> and <i>Interpret</i> the human ethics and human relationships				Cognitive		Remember, Understand		
CO2	<i>Explain</i> and <i>Apply</i> gender issues, equality and violence against women				Cognitive		Understand, Apply		
CO3	<i>Classify</i> and <i>Develop</i> the identify of women issues and challenges				Cognitive & Affective		Analyze Receive		
CO4	<i>Classify</i> and <i>Dissect</i> human rights and report on violations.				Cognitive		Understand, Analyze		
CO5	<i>List</i> and respond to family values, universal brotherhood, fight against corruption by common man and good governance.				Cognitive & Affective		Remember, Respond		
UNIT I HUMAN ETHICS AND VALUES								3+3	
HUMAN ETHICS AND VALUES Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development									
UNIT II GENDER EQUALITY								3+3	
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment.									
UNIT III WOMEN ISSUES AND CHALLENGES								3+3	
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.									
UNIT IV HUMAN RIGHTS								3+3	
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline- Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.									
UNIT V GOOD GOVERNANCE								3+3	
Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.									
					LECTURE		SELF STUDY		TOTAL
					15		15		30
REFERENCES									

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 (Shimla: 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).
7. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).
8. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)
9. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Thanjavur: 2010).
10. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
11. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
12. Weblink of Transparency International: <https://www.transparency.org/>
13. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of Cos with POs

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

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

SEMESTER – II

TAMIL – II

Course Code	Course Name	L	T	P	C
XGT201	TAMIL – II	3	0	0	3
Prerequisites	TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	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

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
XFT201	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites	FOUNDATIONAL TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	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

ENGLISH - II

Course Code	Course Name	L	T	P	C
XGL202	ENGLISH- II	3	0	0	3
Prerequisites	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	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: 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.)	13+0+0						
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 border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45</td><td>0</td><td>45</td></tr> </tbody> </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[illegible]

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED FINANCIAL ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO203	ADVANCED FINANCIAL ACCOUNTING	4	1	0	5
Prerequisites	FINANCIAL ACCOUNTING	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): *Prepare accounts relating to the consignment accounts and joint venture accounts*

CO2: Cog (AP): *Prepare accounts relating to the single entry book keeping*

CO3: Cog (AP): *Prepare accounts relating to the branch accounts.*

CO4: Cog (AP): *Prepare accounts relating to departmental stores.*

CO5: Cog (AP): *Prepare accounts under higher purchase and instalment purchase system.*

Syllabus:

Unit	Content	Hours Allotted						
I	Consignment Accounts: Consignment – Meaning – Accounting Treatment in the Books of Consignor and Consignee – Valuation of Unsold Consignment – Accounting for Invoicing Goods Higher than Cost, Loss of Goods. Joint Venture Accounts:	12+3+0						
	Joint Venture – Meaning - Methods of Recording Joint Venture Transactions – Separate Books Maintained, Separate Books not Maintained, Memorandum Joint Venture Account.							
II	Accounting from incomplete records Meaning – features – merits – demerits – Differences between single entry system and double entry system – Statement of affairs methods – Conversion method.	12+3+0						
III	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.	12+3+0						
IV	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.	12+3+0						
V	Hire Purchase and Instalment Purchase System: Accounting for Hire Purchase and Installment Systems Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.	12+3+0						
	Problem 80%; Theory 20%							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

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.
3. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
4. 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	3	1	0	0	0	0	1	0	0	1	0
CO2	3	1	0	0	0	0	1	0	1	1	0
CO3	3	1	0	0	0	0	1	0	1	1	0
CO4	3	1	0	1	0	0	1	0	1	1	0
CO5	3	1	0	1	0	0	1	0	1	1	0
Total	15	5	0	2	0	0	5	0	4	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	C
XCO204	GOODS AND SERVICE TAX AND CUSTOMS LAW	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would 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.	12+3+0						
II	Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and	12+3+0						
	Value of taxable supply, Significance of consideration.							
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 regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.	12+3+0						
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.	12+3+0						
V	Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.	12+3+0						
		<table><tr><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td>60</td><td>15</td><td>75</td></tr></table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

	<p>Practical Exercise:</p> <p>Learners are required to:</p> <ol style="list-style-type: none"> 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. 	
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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. Singhania, V. K., & Singhania, 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
CO1	1	0	1	1	0	0	1	0	1
CO2	1	1	0	0	1	1	0	1	1
CO3	1	1	2	1	1	0	1	0	1
CO4	1	0	1	1	0	1	0	1	1
CO5	2	0	1	1	0	0	0	0	1
Total	6	2	4	4	2	2	2	2	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

CORPORATE LAW

Course Code	Course Name	L	T	P	C
XCO205	CORPORATE LAW	4	1	0	5
Prerequisites	NIL	L	T	P	H

C:P:A	4.5:0.5:0	4	1	0	5
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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
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.	12+3+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.	12+3+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.	12+3+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.	12+3+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.			12+3+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.			
		Lecture 60	Tutorial 15	Total 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	0	0	1	0	0	0	0
CO2	3	2	0	0	0	0	1	0	0	0	0
CO3	3	2	0	0	0	0	1	0	0	0	0
CO4	3	2	0	0	0	0	1	0	0	0	0
CO5	3	2	0	0	0	0	1	0	0	0	0
Total	15	10	0	0	0	0	5	0	0	0	0

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

ENVIRONMENTAL STUDIES

	SEMESTER II	L	T	P	SS	C
COURSE CODE	XUM002	1	0	0	1	1
COURSE NAME	ENVIRONMENTAL STUDIES	L	T	P	SS	H
C: P: A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES:		Domain		Level		
CO1	<i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.	Cognitive		Remember Understand		
CO2	<i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.	Cognitive		Understand		
CO3	<i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.	Cognitive Affective		Remember Receiving		
CO4	<i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.	Cognitive		Understand Analyse		
CO5	<i>Recognize</i> the impact of population and the concept of various welfare programs, and <i>apply</i> the modern technology towards environmental protection.	Cognitive Psychomotor		Understand Apply		

UNIT - I NATURAL RESOURCES AND ENERGY				3+3
	World Environment Day and its need- Forest resources: Use, Deforestation– Water resources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining– Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.			
UNIT - II ECOSYSTEMS AND BIODIVERSITY				3+3
	Structure and function of an ecosystem – Producers, consumers and decomposers –Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.			
UNIT – III ENVIRONMENTAL POLLUTION				3+3
	Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies			
UNIT –IV SOCIAL ISSUES AND THE ENVIRONMENT				3+3
	Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.			
UNIT –V HUMAN POPULATION AND THE ENVIRONMENT				3+3
	Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.			
LECTURE	TUTORIALS	PRACTICALS		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).			
REFERENCES				
	<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				
	<ol style="list-style-type: none">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>
7. <http://www.e-booksdirectory.com/details.php?ebook=6804>
8. <http://bookboon.com/en/atmospheric-pollution-ebook>
9. <http://www.e-booksdirectory.com/details.php?ebook=3749>
10. <http://www.e-booksdirectory.com/details.php?ebook=2604>
11. <http://www.e-booksdirectory.com/details.php?ebook=2116>
12. <http://www.e-booksdirectory.com/details.php?ebook=1026>
13. <http://www.faadooengineers.com/threads/7894-Environmental-Science>

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – III ADVANCED CORPORATE ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO301	ADVANCED CORPORATE ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	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): Make use of AS 14/ Ind AS 103 for amalgamations of companies in India.

CO3: Cog (Ap): Prepare consolidated balance sheet of holding company with one subsidiary.

CO4: Cog (Ap): Prepare financial statements of banking companies and insurance companies.

CO5: Cog (Ap): Prepare financial statements of insurance companies.

Syllabus:

Unit	Content	Hours Allotted
I	Accounting for Share Capital & Debentures Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares; Issue and Redemption of preference shares and Debentures	12+3+0
II	Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/ Ind AS 103.	12+3+0
III	Accounts of Holding Company Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated financial statements as per AS 21 / Ind AS 110 (with one subsidiary company).	12+3+0
IV	Accounts of Banking Companies: Statutory books to be maintained; Special features of Bank book keeping; Advances – its classification and provisions to be made against advances; Rebate on Bills Discounted, Income recognition; Preparation and presentation of Financial Statements.	12+3+0
V	Accounts of Insurance Companies: Books maintained by a life insurance companies and general insurance companies. Accounts of Life insurance company – Revenue Account and Profit and loss Account and ascertainment of profit under Life insurance business; preparation of Balance Sheet; Accounts of general insurance business – Revenue Account, Profit and Loss Account, and Balance Sheet.	12+3+0
	Practical Exercises: The learners are required to: 1. Collect prospectus issued by reputed companies; examine the matters related to issues of shares. 2. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report. 3. Download financial statements of banking and insurance companies and shall analyze the information contained in these statements to examine the operational and financial performance.	

		Lecture	Tutorial	Total	
		60	15	75	
Text Books					
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:					
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=gb_s_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	0
Total	15	5	0	0	0	0	0	0	0	5	0

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

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name	L	T	P	C
XCO302	BUSINESS MATHEMATICS AND STATISTICS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): Apply differential calculus to solve simple business problems

CO2: Cog (AP): Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money

CO3: Cog (AP): Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors

CO4: Cog (AP): Apply appropriate graphical and numerical descriptive statistics for different types of data

CO5: Cog (AP): Prepare financial statements of sole proprietors and partnership firms

CO6: Cog (AP): Make use of simple/multiple regression models to analyze the underlying

relationships between the variable

Syllabus:

Unit	Content	Hours Allotted
I	<p>Basic Calculus</p> <p>Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.</p> <p>Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.</p>	12+3+0
II	<p>Mathematics of Finance</p> <p>Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. Types of annuities: ordinary, due deferred, continuous, perpetual. Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).</p>	12+3+0
III	<p>Linear Programming</p> <p>Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem:</p>	12+3+0
	<p>Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.</p>	

IV	<p>Statistical Data and Descriptive Statistics</p> <p>Measures of Central Tendency</p> <p>a. Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages</p> <p>b. Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages</p> <p>Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.</p>	12+3+0
V	<p>Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.</p> <p>Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.</p> <p>Index Number: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.</p>	12+3+0
	<p>Practical Exercises: The learners are required to:</p> <p>1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation.</p> <p>2. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and</p>	

	<p>compounded value.</p> <p>3. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions.</p> <p>4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources.</p> <p>5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.</p> <p>6. Prepare Consumer Price Index Numbers and Time series Analysis.</p>				
		Lecture	Tutorial	Total	
		60	15	75	
<p>Text Books</p> <ol style="list-style-type: none"> 1. Kapoor, V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing. 2. Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing. 3. Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House. 4. Anderson, D. R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning. 5. Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing. 					
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand Publishing. 2. Vohra, N. D. (2017). Business Statistics, New Delhi: McGraw-Hill Education India. 3. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing. 					
<p>E-Resources:</p> <ol style="list-style-type: none"> 1. https://www.freebookcentre.net/business-books-download. 					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	0	0	1	1	0	0	0	0	0
CO2	0	1	1	1	0	0	0	0	0
CO3	1	0	1	1	1	0	1	0	1
CO4	0	0	2	0	2	0	1	0	1
CO5	1	1	1	1	1	0	1	0	1
Total	2	2	6	4	4	0	3	0	3

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

INCOME TAX AND TAX PLANNING – I

Course Code	Course Name	L	T	P	C
XCO303	INCOME TAX AND TAX PLANNING – I	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would 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* Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog (Ap): *Make use of* Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog (Ap): *Make use of* Income Tax Act to assess taxable income from capital gain.

CO5: Cog (U): *Explain* tax planning related to salaries and property income.

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), residential status Sec 5 & 6. Agricultural income.	12+3+0
II	Salary: Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG.	12+3+0
III	House Property: Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value	12+3+0
IV	Capital Gain Income from Capital Gains- Short term and Long term gains-Transfer of Capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G.	12+3+0
V	Tax Planning Tax Planning for salaries and property income. Tax Planning vs Tax	12+3+0
	Management - Tax Evasion - Tax Avoidance.	

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					
		Lecture	Tutorial	Total	
		60	15	75	
Text Books 1. Ahuja, G., & Gupta, R. (Recent edition). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd. 2. Singhanian, V. K., & Singhanian, 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					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	3	0	2	1	0	0	0	0	0	3	1
CO3	3	0	2	1	1	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	13	1	9	5	1	0	2	1	2	13	5

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

COMMUNICATION AND DOCUMENTATION IN BUSINESS

Course Code	Course Name	L	T	P	C
XCO304A	COMMUNICATION AND DOCUMENTATION IN BUSINESS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	0	2	6

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.	12+0+6
II	Business Language and Presentation Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations	12+0+6
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.	12+0+6
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.	12+0+6
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.	12+0+6
	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.				
		Lecture	Practical	Total	
		60	30	90	
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
CO1	3	2	0	0	1	1	2	1	1
CO2	2	3	1	1	0	1	0	1	1
CO3	2	2	3	2	0	1	2	1	1
CO4	1	0	0	0	3	1	2	3	1
CO5	2	2	0	2	0	1	2	0	3
Total	1	2	2	0	2	1	3	1	1
	11	11	6	5	6	6	11	7	8

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

DIGITAL MARKETING

Course Code	Course Name	L	T	P	C
XCO304B	DIGITAL MARKETING	4	1	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	0	2	6

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.	12+0+6
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.	12+0+6
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.	12+0+6
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.	12+0+6
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.	12+0+6

		Lecture 60	Tutorial 30	Total 90	
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). <i>E- Marketing</i>. Abingdon: Routledge. Gupta, S. (2018). <i>Digital Marketing</i>. Delhi: Tata McGraw Hill Education. 2. Kapoor, N. (2018). <i>Fundamentals of E-Marketing</i>. 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). <i>Digital Marketing: A Practical Approach</i>. Abingdon: Routledge. Gay, R., Charlesworth, A., & Esen, R. (2007). <i>Online Marketing: A Customer-led Approach</i>. Oxford: Oxford University Press. 5. Tasner, M. (2015). <i>Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first</i>. London: Pearson 					
E-Resources: <ol style="list-style-type: none"> 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
CO1	3	1	1	0	0	0	0	0	0
CO2	2	1	1	0	1	1	1	0	1
CO3	3	1	1	0	1	1	1	0	1
CO4	2	1	0	0	1	1	1	0	1
CO5	1	0	0	0	0	0	0	0	1
Total	11	4	3	0	3	3	3	0	4

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

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
XCO304C	COMPUTER APPLICATIONS IN BUSINESS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	0	2	6

Course Outcome (COs):

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

CO1: Cog (U): *Explain* Operating System, Overview of various Computer, & Mobile OS and Applications

CO2: Cog (AP): *Summarise* various features of Word processing such that Table, Mail merge, Hyperlink, etc.

CO3: Cog (AP): *Prepare* a business presentation using MS PowerPoint;

CO4: Cog (Ap): *Make use of* MS Excel for various mathematical, logical, and other functions on a large set of data using

CO5: Cog (Ap): *Develop* skills to use RDBMS and MS Access in business processes.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems. Data and information. An overview of various Computer & Mobile OS & Application Usage of payment gateways. Applications of computers in business	12+0+6
II	Introduction to essential tools- I Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.	12+0+6
III	Introduction to essential tools- II PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes -Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide	12+0+6

	Show - Special effects in detail - Setting Slide timings.				
IV	<p>Introduction to essential tools- III</p> <p>Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.</p> <p>Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.</p>				12+0+6
V	<p>RDBMS Concepts & CAAT Tools</p> <p>RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization. CAAT Tools: Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros, and Audit Trail.</p>				12+0+6
		Lecture	Practical	Total	
		60	30	90	
<p>Practical Exercises:</p> <p>The learners are required to:</p> <ol style="list-style-type: none"> 1. Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same. 2. Create a Macro for any operating/ functional aspect of business and show its functioning. 3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same. 					

4. Prepare a word document with any hypothesized data and perform all the above functions therein.
5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
7. By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital Budgeting, Depreciation Accounting.
8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).

Text books

1. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.
2. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Reference books:

1. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
2. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing.

E-Resources:

1. https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	3	2	1	1	1	0	0	2	1
CO2	0	0	1	1	0	0	0	0	0	0	0
CO3	0	0	0	2	0	0	0	0	0	0	2
CO4	2	1	2	2	1	2	1	2	1	2	0
CO5	1	1	1	3	1	0	1	0	1	2	1
Total	3	3	7	10	3	3	3	2	2	6	4

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

DISASTER MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
XUM003	DISASTER MANAGEMENT	1	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	2	0	0	2

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 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	6+0+0
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	6+0+0

	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				
		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	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
Total												

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER - IV
INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Code	Course Name	L	T	P	C
XCO401	INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

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

CO2: Cog (U): Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): Explain a business idea by adopting systematic process.

CO4: Cog (U): Estimate strategies for successful implementation of ideas.

CO5: Cog (Ap): Prepare a Business Plan.

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+3+0
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+3+0
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, venturecapital, start-up finance and private equity fund.	12+3+0
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+3+0
V	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers;	12+3+0
	Contract management: Basic start-up problems.	

	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.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books: 1. Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House 2. Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall					
Reference Books: 1. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education. 2. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning. 3. 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: 1. http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf 2. 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	1	3	1	0	2	2	3	2	1	0	0
CO2	1	2	0	0	2	1	0	2	2	0	1
CO3	1	3	1	0	1	1	0	1	1	0	1
CO4	1	1	0	0	1	2	2	2	1	0	1
CO5	1	2	0	0	2	1	1	1	1	0	1
Total	5	11	2	0	8	7	6	8	6	0	4

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

INCOME TAX AND TAX PLANNING - II

Course Code	Course Name	L	T	P	C
XCO402	INCOME TAX AND TAX PLANNING – II	4	1	0	5
Prerequisites	INCOME TAX AND TAX PLANNING – I	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): *Make use of* Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog (Ap): *Apply* Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62&64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog (Ap): *Computation of* Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G provisions under Income Tax Act.

CO4: Cog (Ap): *Make use of* provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog (Ap): *Identify taxable* income of companies by using Income tax Act.

Syllabus:

Unit	Content	Hours Allotted
I	Income from 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 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C- specific provisions for computing incomes on estimated basis under sec 44AD, 44AE.	12+3+0
II	Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed Incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 80 -Income Exempt from tax.	12+3+0
III	Permissible deductions from Gross Total Income: Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G - Rebates-Filing of Returns-E-	12+3+0
	Filing , Income Tax Authorities Sec 139 (1), 4A, 4B, 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9).	
IV	Assessment of Individual and Firms Assessment of individual's total income – Existing and Alternative Regime - Assessment of firms Sec 184 and Sec 185 and association of persons. Alternate Minimum Tax- Basic provisions relating to applicability of the AMT to different taxpayers	12+3+0

V	Taxation of Companies: Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax Planning for Business Income. (simple problems)				12+3+0
	Practical Exercises: The learners are required to: 1. File Income-tax return of individuals and HUF; 2. Compute income under different heads, total income, and tax liability of an individual and HUF; 3. Apply for TAN for a firm and file its TDS return; 4. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.				
		Lecture	Tutorial	Total	
		60	15	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 2. https://onlinecourses.swayam2.ac.in/cec21_cm02/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	3	0	2	1	0	0	0	0	0	3	1
CO3	3	0	2	1	1	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	13	1	9	5	1	0	2	1	2	13	5

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

COST ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO403	COST ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (U): *Determine various types of cost classification.*

CO2: Cog (AP): *Compute the cost sheet for manufacturing and service sector.*

CO3: Cog (AP): *Compute the EOQ and valuation of inventory control techniques.*

CO4: Cog (AP): *Determine* the employee cost, employee productivity and employee turnover.

CO5: Cog (AP): *Compute* the primary and secondary distribution of overheads.

Syllabus:

Unit	Content	Hours Allotted						
I	Concept and Nature of Cost Accounting 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.	12+3+0						
II	Cost Sheet: Preparation of Cost Sheet for manufacturing and service sector – Tenders and quotations.	12+3+0						
III	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.	12+3+0						
IV	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. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).	12+3+0						
V	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.	12+3+0						
	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>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
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). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
2. Lal, J., & Srivastava, S. (2013). Cost Accounting. 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
CO1	1	0	0	0	0	0	1	0	1
CO2	3	0	0	0	1	0	1	0	1
CO3	3	0	0	0	1	0	1	0	1
CO4	3	0	0	0	1	0	1	0	1
CO5	2	0	0	0	1	1	1	0	1
Total	9	0	0	0	4	1	5	0	5

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

FINANCIAL MANAGEMENT

Course Code	Course Name	L	T	P	C
XCO404	FINANCIAL MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	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 various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy.

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.	12+3+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 risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.	12+3+0						
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.	12+3+0						
IV	Managing Profit Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.	12+3+0						
V	Working Capital Decisions Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.	12+3+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. Determine working capital of various industries. 5. Determine operating cycle of manufacturing company. 							
	Problem – 60%; Theory – 40%							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						

Text Books

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.

Reference books:

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. Ross, S. A., Westerfield, R. W., Jaffe, J., & Kakani, R. K. (2014). Corporate Finance. New York: McGraw Hill Education.
4. Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.

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>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	1	2	0	0	1	1	0	3	1
CO2	2	1	1	2	0	0	1	1	0	2	1
CO3	2	1	3	2	1	1	1	2	1	3	1
CO4	3	2	1	2	1	0	2	1	1	3	1
CO5	3	1	1	2	0	0	1	1	0	3	1
Total	13	6	7	10	2	1	6	6	2	14	5

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

E-COMMERCE

Course Code	Course Name	L	T	P	C
XCO405A	E-COMMERCE	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	0	2	5

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.	12+0+6
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.	12+0+6
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.	12+0+6
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.	12+0+6
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.	12+0+6

	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	Tutorial	Total	
		60	30	90	
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
CO1	1	0	0	1	2	0	1	0	0
CO2	1	0	0	3	1	0	2	0	0
CO3	1	0	0	3	1	1	1	0	0
CO4	1	0	0	2	1	1	0	0	1
CO5	1	0	0	2	1	1	1	0	1
Total	5	0	0	11	6	3	5	0	2

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

PERSONAL TAX PLANNING AND TAX MANAGEMENT

Course Code	Course Name	L	T	P	C
XCO405B	PERSONAL TAX PLANNING AND TAX MANAGEMENT	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Summarise the concept of tax evasion and tax planning from direct taxes point of view*

CO2: Cog (U): Interpret residential status and its relationship with tax planning.

CO3: Cog (AP): Calculate the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief

CO4: Cog (U): Explain the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations

CO5: Cog (U): Summarise the procedure for assessment and recall the time limits for completion of assessments as well as remedies available by way of appeal and revision.

Syllabus:

Unit	Content	Hours Allotted						
I	Basic Concepts: Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning	12+0+6						
II	Tax Planning with reference to residential status: Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions.	12+0+6						
III	Tax Planning under different heads of Income: Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources	12+0+6						
IV	Tax Planning through investments: Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.	12+0+6						
V	Tax Management a. Deduction, collection and recovery of tax Advance tax, tax deduction at source, tax collection at source, refund. b. Assessment Procedures, Income-tax Authorities and Appeal and Revision Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgment assessment, time limit for completion of assessments and appeals and revisions.	12+0+6						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>30</td><td>90</td></tr> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

Practical Exercises:**The learners are required to:**

1. Computation of tax liability of individuals and HUF having different sources of income by considering the special exemption and deduction provisions under each head as well as the deductions from gross total income to minimize tax liability
2. Computation of tax liability of an individual and HUF under the general provisions of the Income-tax Act, 1961 and under section 115BAC to determine which is more beneficial in each case.
3. Assess the remedies available under the Act by way of rectification, appeal and revision in case of aggrieved assesses based on the issue involved and threshold time limit.
4. Filling up return forms based on the details of income and deductions provided in respect of an individual/HUF and TDS details gathered from Form 16, Form 16A and 26AS.

Text books:

1. Gaur, V. P., Narang, D. B., & Gaur, P. (Recent Edition). Income Tax Law and Practice. New Delhi: Kalyani Publishers

Reference books:

1. Ahuja, G., & Gupta, R. (Recent Edition). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Singhanian, V. K., & Singhanian, K. (Recent Edition). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

E-Resources:

1. https://apnaplan.files.wordpress.com/2021/05/how_to_save_tax_for_fy_2021_22.pdf
2. <http://14.139.185.6/website/SDE/sde663.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	3	0	2	1	0	0	0	0	0	3	1
CO3	3	0	2	1	1	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	13	1	9	5	1	0	2	1	2	13	5

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

COMPUTERISED ACCOUNTING - TALLY

Course Code	Course Name	L	T	P	C
XCO405C	COMPUTERISED ACCOUNTING – TALLY	4	0	1	5
Prerequisites	Basics of Computer and Accounting	L	T	P	H
C:P:A	4.5:0.5:0	4	0	2	6

Course Outcomes (COs):

On the successful completion of this course students would 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

C05: 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.	12+0+6						
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.	12+0+6						
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.	12+0+6						
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.	12+0+6						
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.	12+0+6						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60</td><td>30</td><td>90</td></tr> </tbody> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

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
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation,

1 – Low relation,

2 – Medium relation.

3 – High relation

SEMESTER – V
ADVANCED COST ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO501	ADVANCED COST ACCOUNTING	4	1	0	5
Prerequisites	COST ACCOUNTING	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Compute job cost sheet and batch costing.

CO2: Cog (AP): Compute the normal and abnormal loss and gain in process costing.

CO3: Cog (AP): Compute the contract cost of complete and incomplete contract.

CO4: Cog (AP): Determine the service cost of hospital, educational institutions etc

CO5: Cog (AP): Apply activity-based costing for cost determination.

Syllabus:

Unit	Content	Hours Allotted
I	Job Costing and Batch Costing: Meaning of Job Cost – Nature – Job cost sheet and Job ledger – Recording Costs on Jobs – Material, Labour, Direct expenses and Overheads – Recording of Completed jobs. Meaning of Batch Cost – Economic Batch Quantity and its application in today's industry -	12+3+0
II	Process Costing Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment.	12+3+0
III	Contract Costing Meaning, features, and types of contract, work in progress, profit on incomplete record, cost plus contract, Methods of cost determination in contract costing, Escalation clause and cost-plus contract.	12+3+0
IV	Service Costing: Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of Transport, Hospital, Canteen, Toll, Education institution, IT industry, Hotel and any other contemporary service industry.	12+3+0
V	Activity Based Costing (ABC): Concept, significance and salient features; Stages and flow of costs in ABC; Basic components of ABC - resource drivers and cost drivers; Application of ABC in a manufacturing organisation and service industry.	12+3+0
	Practical Exercise The learners are required to: 1. Prepare a cost statement for different processes. 2. Suggest ideal cost system. 3. Suggest suitable cost system for different types of services organisation. 4. Analyze Research& Development cost in pharmaceutical & similar industry. 5. Visit industries to understand process costing, ABC concept.	

		Lecture	Tutorial	Total	
		60	15	75	
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
CO1	1	0	0	0	0	0	1	0	1
CO2	3	0	0	0	1	0	1	0	1
CO3	3	0	0	0	1	0	1	0	1
CO4	3	0	0	0	1	0	1	0	1
CO5	2	0	0	0	1	1	1	0	1
Total	9	0	0	0	4	1	5	0	5

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

RESEARCH METHODOLOGY

Course Code	Course Name	L	T	P	C
XCO502	RESEARCH METHODOLOGY	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Explain the basic of research and *make use of* research process in social science research.

CO2: Cog (U): Describe the research design and sampling methods in research and *apply* it in research for framing the design and sample collection.

CO3: Cog (U): Summarise various methods of data collection in the research and *apply* in the field to collect the data.

CO4: Cog (Ap): Apply the tools and techniques in the data process and *analyse* the collected data by using appropriate techniques.

CO5: Cog (Ap): Prepare the research report by *make use of* report writing.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Research:	12+3+0

	Meaning of Research - Objectives of Research -Types of Research - Significance of Research - Research Process - Problem identification-Formulating the problem statement –Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap-Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis – Null and Alternative Hypothesis.			
II	Research and Sample Design: Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling.- Determining size of the Sample.	12+3+0		
III	Collection and Processing of Data: Measurement in Research – Meaning, types and techniques of Scaling - Meaning and classification of data – Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires – Schedules) - Collection of Secondary Data- Data Processing Operations- Editing, coding, classifying and tabulation of data.	12+3+0		
IV	Data Analysis: Application of Statistics in Research – Descriptive analysis- Inferential analysis- Concept of Independent & Dependent variables - Testing of Hypotheses(Parametric and Nonparametric test) –Types of Errors - Multivariate Analysis.	12+3+0		
V	Interpretation and Report Writing: Meaning of Interpretation - Need and Technique of Interpretation - Precaution in Interpretation -Meaning and significance of Report Writing - Layout of the Research Report - Types of Reports -Precautions for Writing Research Reports - Footnotes - endnote - citations – Bibliography, Appendix.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75
Text Books:				
1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi.				
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers. New Delhi.				
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi.				
Reference Books:				
1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.				
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.				
3. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited. New Delhi				
4. Panneerselvam, R. 2015. Research Methodology: Prentice-Hall of India Private Limited. New Delhi				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	1	0	1	0	1	0
CO2	1	0	1	0	2	0	1	0	1
CO3	0	1	1	0	1	0	0	1	0
CO4	1	1	0	0	0	1	0	0	1
CO5	1	0	0	1	1	0	0	0	0
Total	4	3	2	2	4	2	1	2	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL MARKETS AND INSTITUTIONS

Course Code	Course Name	L	T	P	C
XCO503A	FINANCIAL MARKETS AND INSTITUTIONS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

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+3+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+3+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+3+0	
IV	International Financial Environment Commercial banks-classification and reorganisation; 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+3+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+3+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 60	Tutorial 15	Total 75	
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
CO1	1	0	2	1	1	0	1	1	1
CO2	1	0	1	0	0	1	0	1	0
CO3	0	1	0	1	1	0	1	0	1
CO4	1	0	1	0	0	1	0	0	0
CO5	1	1	0	1	0	0	1	0	0
Total	4	2	4	3	2	2	3	2	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INTERNATIONAL BUSINESS

Course Code	Course Name	L	T	P	C
XCO503B	INTERNATIONAL BUSINESS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

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+3+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	12+3+0

	components.							
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+3+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+3+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+3+0						
	Practical Exercises: The learners are required to: 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.							
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Practical	Total	60	15	75
Lecture	Practical	Total						
60	15	75						
Text Books 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: 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: 1. https://open.umn.edu/opentextbooks/textbooks/72 2. https://nptel.ac.in/courses/110107145								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	1	0	1	0	1
CO2	1	1	1	1	0	1	0	1	0
CO3	1	1	1	0	1	1	0	1	1
CO4	0	1	1	1	0	0	1	0	0
CO5	1	0	1	1	1	1	1	0	1
Total	4	4	6	3	3	3	3	2	3

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

ORGANISATIONAL BEHAVIOUR

Course Code	Course Name	L	T	P	C
XCO503C	ORGANISATIONAL BEHAVIOUR	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): *Differentiate* between various types of personality using standard tools

CO2: Cog (U): *Summarise* the applicability of decision making process in real life situations and use TA and Johari Window

CO3: Cog (U): *Explain* the various theories of motivation

CO4: Cog (U): *Describe* characteristics of a leader

CO5: Cog (U): *Explain* the Individual and organisational factors to stress and Prevention and Management of stress.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction and Individual Behaviour Organisational Behaviour: Concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organisational Behaviour Models. Personality- Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning- Concept, Learning theories, and reinforcement. Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.	12+3+0
II	Decision making and Communication	12+3+0
	Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.	

III	<p>Motivation</p> <p>Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.</p>	12+3+0						
IV	<p>Leadership, Power, and Conflict</p> <p>Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.</p>	12+3+0						
V	<p>Dynamics of Organisational Behaviour</p> <p>Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change, Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.</p>	12+3+0						
	<p>Practical Exercises:</p> <p>The learners are required to:</p> <ol style="list-style-type: none"> 1. Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window; 2. Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision; 3. Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory; 4. Consider your role model of a leader and describe the characteristics of that leader; 5. Practice stress management tools including meditation; 6. Measure organisational culture using OCTAPACE or any other tool. 							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
<p>Text Books</p> <ol style="list-style-type: none"> 1. Chhabra, T. N. (2017). Management Process & Organizational Behaviour. Delhi: Sun India Publications. 								
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Stephen Robins (2018), Organizational Behaviour, Eighteen Edition By Pearson 2. House. Sharma, G.L., & Singh, Y.P. (2018). Contemporary Issues in Finance and Taxation. Delhi: Academic Foundation. 								
<p>E-Resources:</p> <ol style="list-style-type: none"> 1. Organizational Behaviour - Course (nptel.ac.in) 								

Table 1: Mapping of COs with POs

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

INVESTMENT MANAGEMENT

Course Code	Course Name	L	T	P	C
XCO504A	INVESTMENT MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would 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): *Apply* the techniques to manage the risk.

CO5: Cog (AP): *Prepare* how to invest in mutual funds.

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+3+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+3+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+3+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+3+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+3+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.				
		Lecture	Tutorial	Total	
		60	15	75	
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). <i>Investment Management and Security Analysis</i> . New Delhi: Trinity Press Pvt. Ltd. 3. Kevin, S. (2015). <i>Security Analysis and Portfolio Management</i> . New Delhi: PHI Learning. 4. Ranganatham M., & Madhumathi R. (2nd Edition) <i>Security Analysis and Portfolio Management</i> . Noida: Pearson (India) Education 5. Pandian, P. (2012). <i>Security Analysis and Portfolio Management</i> . New Delhi: Vikas Publishing House..					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	1	1	1	0	1	1	1
CO2	2	0	1	1	0	0	0	0	0
CO3	2	2	2	1	0	0	0	0	1
CO4	2	1	1	0	0	0	0	0	0
CO5	2	1	1	2	0	0	1	0	1
Total	9	4	6	5	1	0	2	1	3

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

BANKING AND INSURANCE

Course Code	Course Name	Category				
		L	T	P	SS	C
XCO504B	BANKING AND INSURANCE	4	1	0	0	5
Prerequisites	Nil	L	T	P	SS	H
C:P:A	4.5:0.5:0	4	1	0	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Explain the meaning, scope and functions of Banking along with legal framework

CO2: Cog (U): Summarise the operations of banking and its services.

CO3: Cog (U): Explain the lending operations of banks and identify causes of NPA in banks.

CO4: Cog (U): Explain the concept of insurance and its principles.

CO5: Cog (U): Explain types of insurance and regulatory framework of insurance.

Syllabus

Unit	Content	Hours Allotted
I	Banking Business Definition and function of banks, need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.	12+3+0
II	Banking Operations Cheque: definition, features and types; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System(ECS), E-payments, Electronic Fund Transfer (EFT),	12+3+0

	E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments..				
III	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets and its computation; Basel Accord: merits and weaknesses of the Basel II, Basel III and Basel IV. Meaning of Non-performing assets, types of non-performing assets, treatment in balance sheet of bank and provisioning requirements, Non-performing assets in Indian Banking system - issues and resolution.				12+3+0
IV	Insurance Business Basic concept of Risk-kinds of Business Risks; Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Banc assurance: features and merits.				12+3+0
V	Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.				12+3+0
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> Describe the procedure of opening a bank account-current A/C, savings A/C, recurring A/C, and fixed deposit A/C on the basis of your experience. Practice online account opening, E-banking operations, and UPI transfers. Analyse the Balance sheet of a bank with respect to loans and advances and to identify the stressful assets. Prepare the documents of a hypothetical insurance claim. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their efficiency 				
		Lecture	Tutorial	Total	
		60	15	75	
Text Book 1. Sethi, Jyotsna, Bhatia and Nishwan (2021) Elements of <i>Banking and Insurance</i> . Second edition, PHI Learning Pvt., Ltd					

Reference

1. Indian Institute of Banking and Finance (2021) Principles and Practices of Banking, 5th edition, Macmillan education.
2. Vaughan, E.J., & Vaughan, T.M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley

E-Resources

1. https://onlinecourses.swayam2.ac.in/cec22_mg14/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

PRINCIPLES OF AUDITING

Course Code	Course Name	L	T	P	C
XCO504C	PRINCIPLES OF AUDITING	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A		4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be 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
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I	Auditing Concepts & Audit Documentation and Audit Evidence a. Audit Concepts Meaning and nature of auditing - Objectives, advantages and limitations of auditing - Relationship of auditing with other disciplines - Classification of Audit - Errors and Frauds and Auditor's duty - Ethical principles and concept of auditor's independence - Code of conduct & value system for auditors - Development of Audit Plan and Programme - Delegation and supervision of audit work - Automated Environment: Audit in an automated environment - Key features of automated environment -Audit approach. b. Audit Documentation and Audit Evidence Concept of Audit Documentation - Nature & Purpose of Audit Documentation - Form, Content & Extent of Audit Documentation - Audit File - Audit evidence - Sufficiency and Appropriateness of Audit evidence - Audit procedures for obtaining audit evidence - Types of Audit evidence - Sources of audit evidence - Relevance and Reliability of audit evidence.			
II	Internal Control, Internal Check, and Audit sampling Meaning and objectives - Features of a good internal control system - internal control questionnaire -internal control checklist - tests of control - Internal Control and IT Environment - concept of materiality and audit risk - Concept of internal audit - Test checking - audit sampling and sampling methods.			
III	Vouching and Verification Vouching – Meaning and objectives - Procedure of Vouching - Vouching of Cash Book and Bank details - Verification of Assets and Liabilities.			
IV	Audit of Companies Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications - Appointment, Rotation, Removal, Remuneration - Rights and Duties of auditor - Auditor's Report- Contents and Types - Audit attestation and certification - Liabilities of Statutory Auditors - Overview of Auditing Standards.			
V	Special Areas of Audit Cost audit, Tax audit - Management audit - Performance audit - Social audit, Environmental audit - Audit of Banking Companies - Insurance Companies and Not for profit organisations like educational institutions - club, charitable organisation.			
	Practical exercises: The learners are required to: 1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution. 2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities. 3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm. 4. Perform internal control under computerized audit environment using Audit Expert Systems. 5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge. 6. Collect audit evidence for verification of property, plant, and equipment. 7. Perform dummy audit of a club, college, and a small business firm.			
		Lecture 60	Tutorial 15	Total 75

Text Book

1. Dr. Tandon, B. N., Dr. Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Chand Publishing.

Reference Books

1. Raymond N. Johnson, Laura Davis Wiley (2021) Auditing: A Practical Approach with Data Analytics, 2nd Publication
2. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning.

E-Resources

1. https://sgp1.digitaloceanspaces.com/cakart/5968/study_contents/Chapter_1Nature_Objective_and_Scope
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/auditingandassurancechapter1.pdf>.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	0	1	2	2	2	1
CO2	2	1	0	0	0	2	2	1	1
CO3	2	0	1	0	1	2	1	2	1
CO4	0	0	0	0	0	2	1	1	1
CO5	0	0	0	1	1	1	1	2	1
Total	7	3	3	1	3	9	7	8	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER – VI
MANAGEMENT ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO601	MANAGEMENT ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

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*

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.	12+3+0						
II	Cash Flow Statement Cash flow statement-advantages and limitations; preparation of cash flowstatement (AS 3) – Operating, Investing and Financing activities.	12+3+0						
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 andflexible budgets: meaning and preparation.	12+3+0						
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	12+3+0						
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 – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	12+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60</td><td>15</td><td>75</td></tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

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
CO1	2	1	0	0	0	0	1	0	0
CO2	3	2	0	0	0	0	1	0	0
CO3	2	1	0	0	0	0	1	0	1
CO4	2	2	1	0	0	0	1	0	1
CO5	2	1	0	0	0	0	1	0	1
Total	11	7	1	0	0	0	5	0	3

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

HUMAN RESOURCE MANAGEMENT

Course Code	Course Name	L	T	P	C
XCO602A	HUMAN RESOURCE MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

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 attainwork 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): Identify incentive schemes 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 resource	12+3+0

	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.	12+3+0
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.	12+3+0
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.	12+3+0
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.	12+3+0
	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>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	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: 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: 1. https://open.lib.umn.edu/humanresourcemanagement/								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

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

FINANCIAL TECHNOLOGY AND ANALYTICS

Course Code	Course Name	L	T	P	C
XCO602B	FINANCIAL TECHNOLOGY AND ANALYTICS	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1: 0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

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

CO2: Cog (U): *Explain the functioning of Crowd Funding, Crypto currency, AI, Big Data RoboticProcess 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+3+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+3+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+3+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+3+0
V	Analytics Artificial Intelligence and Machine Learning applications in Accounts and	12+3+0
	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.	

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	15	75
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
CO1	1	0	1	0	1	0	3	1	1
CO2	1	1	1	1	0	1	1	0	1
CO3	1	1	0	1	1	1	1	1	0
CO4	1	1	1	1	0	1	1	0	1
CO5	1	1	1	1	1	0	1	1	1
Total	5	4	4	4	3	3	7	3	4

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

INDUSTRIAL RELATIONS AND LABOUR LAWS

Course Code	Course Name	L	T	P	C
XCO602C	INDUSTRIAL RELATIONS AND LABOUR LAWS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (U): *Explain the evolution and factors influencing industrial relations in changing environment*

CO2: Cog (U): *Summarise the effectiveness of trade unions and factors influencing their growth*

CO3: Cog (U): *Explain the effectiveness of workers' participation in management*

CO4: Cog (U): *Describe the effectiveness of grievance redressal mechanism*

CO5: Cog (U): *Explain the legal provisions of Industrial Disputes Act 1947 and The regulation of Minimum Wages, Payment of wages, payment of bonus under Code on Wages, 2019.*

Syllabus:

Unit	Content	Hours Allotted
I	Industrial Relations Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation;	12+3+0
	Human Resource Management and IR.	
II	Trade Unions Act, 1926 Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Emerging trends in Union Management Relations.	12+3+0
III	Workers' Participation in Management Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.	12+3+0

IV	Discipline and Grievance Redressal Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.				12+3+0
V	Other Labour Enactments a) The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves. c) The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus				12+3+0
	Practical Exercise: Learners are required to: 1. Visit an industrial unit to learn about the industrial relations in the current environment after interacting with the trade union leaders, workers, and HR managers and prepare a report of such visit. 2. Consider the level of health, safety and welfare facilities provided to the employees during the industrial visit and present the report. 3. Assess and prepare a report on the grievance redressal mechanism of				
	the industrial unit.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books 1. Srivastava, S. C. (2019). Industrial Relations and Labour Laws. New Delhi: VikasPublishingHouse.					
Reference books: 1. Venkataratnam, C. S., & Dhal, M. (2017). Industrial Relations. 2nd Edition. Delhi: OUP India. 2. Sharma, J. P. (2018). Simplified Approach to Labour Laws. Bhilai, Chhattisgarh: Bharat Law House. 3. Malik, P. L. (2018). Handbook of Labour and Industrial Law. Lucknow, Uttar Pradesh: Eastern Book Company.					
E-Resources: 1. https://www.youtube.com/watch?v=rpIIj8kbPBQ 2. https://www.icsi.edu/media/webmodules/publications/7.%20Industrial.%20Labour%20and%20General%20Laws.pdf					

Table 1: Mapping of COs with POs

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

CO2	2	0	0	0	1	1	3	0	1
CO3	1	0	0	0	1	0	1	0	1
CO4	2	0	0	0	1	1	2	0	1
CO5	2	0	0	0	1	1	2	0	1
Total	9	1	0	0	5	3	8	0	4

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

MACRO ECONOIMICS

Course Code	Course Name	L	T	P	C
XCO603A	MACRO ECONOMICS	4	1	0	5
Prerequisites	N IL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

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 s;

CO4: Cog (Ap): *Evaluate* the impact of various economic phenomena like inflation and deflation

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	12+3+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+3+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+3+0

IV	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 investment, effect of tax, determinants of residential investment and inventory investment.	12+3+0						
V	Business Cycle and Value of Money Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications. Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, fiscal policy, IS-LM functions.	12+3+0						
	Practical Exercises: The learners are required to: 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>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*. New Delhi: International Book House Pvt. Ltd.
2. Cohn, S. M. (2015). *Reintroducing Macro Economics: A Critical Approach*. Abingdon: Routledge.
3. Dwivedi, D. N. (2019). *Macro Economics*. Chennai: Mc G raw Hill Education.
4. Mankiw, N. G. (2012). *Principles of Macroeconomics*. Boston: Cengage Learning.

Reference books:

1. Mithani, D. M. (2019). *Macro Economics*. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Muniraju, M., & Podder, K. (2014). *Macro Economics for Business Decisions*. Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Jhingan, M. L. (2019). *Macro Economics Theory*. Delhi: Vrinda Publications Pvt. Ltd.
4. Samuelson, P. A., & Nordhaus, W. D. (2015). *Macro Economics*. New York: McGraw Hill Education.

E-Resources:

1. Relevant study material from ICAI Website: <https://www.icaai.org/>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	1	0	1	1	1	1	1
CO2	1	0	0	0	0	0	1	1	1
CO3	1	1	0	2	2	0	0	0	0
CO4	1	1	0	0	0	0	0	0	1
CO5	3	0	1	1	1	1	0	0	1
Total	8	2	2	3	4	2	2	2	4

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

PERSONAL FINANCE AND PLANNING

Course Code	Course Name	L	T	P	C
XCO603B	PERSONAL FINANCE AND PLANNING	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcomes:

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

CO1: Cog (U): *Explain* the steps in Financial Planning and online frauds such as phishing, credit card cloning, skimming.

CO2: Cog (U): *Summarise* the process of Investment Planning and measure the portfolio risk and return, and Diversification.

CO3: Cog (AP): *Compare* special provision u/s 115BAC vs General provisions of the Income-tax Act, 1961

CO4: Cog (U): *Describe* Insurance Planning and its relevance

CO5: Cog (U): *Explain* the Retirement planning and its relevance

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Financial Planning: Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming	12+3+0
II	Investment planning: Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brown field Projects; Investment in fixed income instruments-financial derivatives & Commodity market in India. Mutual fund schemes including SIP, International investment avenues.	12+3+0

III	Personal Tax Planning : Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.	12+3+0						
IV	Insurance Planning: Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes.	12+3+0						
	Deductions available under the Income-tax Act for premium paid for different policies.							
V	Retirement Benefits Planning: Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.	12+3+0						
	Practical Exercises: 1. Perform electronic fund transfer through net-banking and UPI. 2. Identify certain Ponzi schemes in the market during last few selected years. 3. Prepare tax planning of a hypothetical individual							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	60	15	60
Lecture	Tutorial	Total						
60	15	60						
Text Books: 1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.								
Reference books: 1. <i>Financial Planning: A Ready Reckoner</i> Publisher: McGraw Hill Education; Second edition (2017) . 2. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.								
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
CO1	2	0	1	0	1	1	1	1	1
CO2	1	0	0	0	0	0	1	1	1
CO3	2	1	0	2	2	0	0	0	0
CO4	2	1	0	0	0	0	0	0	1
CO5	3	0	1	1	1	1	0	0	1
Total	10	2	2	3	4	2	2	2	4

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

CORPORATE GOVERNANCE

Course Code	Course Name	L	T	P	C
XCO603C	CORPORATE GOVERNANCE	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4.5:0.5:0	4	1	0	5

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+3+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+3+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+3+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 Uday Kotak 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+3+0						
V	Business Ethics and Corporate Social Responsibility (CSR): Business Ethics and Values; Importance of Ethics; Corporate Governance	12+3+0						
	and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and 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”.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
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
CO1	1	0	0	1	2	0	1	0	0
CO2	1	0	0	3	1	0	2	0	0
CO3	1	0	0	3	1	1	1	0	0
CO4	1	0	0	2	1	1	0	0	1
CO5	1	0	0	2	1	1	1	0	1
Total	5	0	0	11	6	3	5	0	2

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

PROJECT REPORT

Course Code	Course Name	L	T	P	C
XCO604	PROJECT REPORT	2	3	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	2	3	0	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.

CYBER SECURITY

Course Code	Course Name	L	T	P	C
XUM005	Cyber Security	0	0	0	1
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:0	2	0	0	2

Course Objectives:

After the completion of the course, students will be able to

CO1: Cog (U): Understand the fundamentals of Cyber Security and the technologies.

CO2: Cog (U): Understand the organizational structure of Cyber security.

CO3: Cog (U): Understand the Cyber Security policy development.

CO4: Cog (U): Understand the Indian IT act and the initiatives.

CO5: Cog (U): Understand and Apply the Cyber security practices.

Syllabus:

Unit	Content	Hours Allotted			
I	Introduction	6			
	Cyber Security – Cyber Security policy – Domain of Cyber Security Policy – Laws and Regulations – Enterprise Policy – Technology Operations – Technology Configuration - Strategy Versus Policy – Cyber Security Evolution – Productivity – Internet – E commerce – Counter Measures – Challenges				
II	Cyber Security Objectives And Guidance	6			
	Cyber Security Metrics – Security Management Goals – Counting Vulnerabilities – Security Frameworks – E Commerce Systems – Industrial Control Systems – Personal Mobile Devices – Security Policy Objectives – Guidance for Decision Makers – Tone at the Top – Policy as a Project– Cyber Security Management – Arriving at Goals – Cyber Security Documentation – The Catalog Approach – Catalog Format – Cyber Security Policy Taxonomy.				
III	Cyber Security Policy Catalog	6			
	Cyber Governance Issues – Net Neutrality – Internet Names and Numbers – Copyright and Trademarks – Email and Messaging - Cyber User Issues - Malvertising - Impersonation –Appropriate Use – Cyber Crime – Geo location – Privacy - Cyber Conflict Issues – Intellectual property Theft – Cyber Espionage – Cyber Sabotage – Cyber Welfare- Computer Forensics – Steganography				
IV	Cyber Security Initiatives And IT Act	6			
	Counter Cyber Security Initiatives in India, Cyber Security Excercsie, Cyber Security Incident Handling, Cyber Security Assurance, IT Act, Hackers – Attacker - Counter measures, Web Application Security, Digital Infrastructure Security, and Defensive Programming. Traditional Problems Associated with Computer Crime, Introduction to Incident Response.				
V	Security Practices	6			
	Guidelines to choose web browsers, Securing web browser ,Antivirus ,Email security, Guidelines for setting up a Secure password ,Two-steps authentication ,Password Manager ,Wi-Fi Security ,Guidelines for social media security ,Tips and best practices for safer Social Networking. Basic Security for Windows, User Account Password Introduction to mobile Smartphone Security ,Android Security ,IOS Security Online Banking Security ,Mobile Banking Security ,Security of Debit and Credit Card ,UPI Security of Micro ATMs e-wallet Security Guidelines Security Guidelines for Point of Sales(POS)				
		L	T	P	Total
		30	0	0	30
REFERENCE BOOKS					

1. Jennifer L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs , Jeffrey Schmidt, Joseph Weiss “Cyber Security Policy Guidebook” John Wiley & Sons 2012.
2. Rick Howard “Cyber Security Essentials” Auerbach Publications 2011.
3. Cyber Laws & Information Technology, Jothi Rathan,Vijay Rathan, Bhrath Pubishers,7th Edition January 2019.
4. Modern Cyber security Practices by Pascal Ackerman, BPB Publications,2020
5. Dan Shoemaker Cyber security The Essential Body Of Knowledge, 1st ed. Cengage Learning 2011
6. Rhodes-Ousley, Mark, “Information Security: The Complete Reference”, Second Edition, McGraw-Hill, 2013.

E-REFERENCES

1. <https://www.coursera.org/specializations/cyber-security>
2. <http://professional.mit.edu/programs/short-programs/applied-cybersecurity>
3. <https://us.norton.com/internetsecurity-how-to-cyber-security-best-practices-for-employees.html>
4. <https://www.meity.gov.in/content/cyber-laws>

Mapping of CO with PO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO 1	0	0	0	0	0	2	0	3	0	0	0
CO 2	0	0	0	0	0	0	2	0	1	0	0
CO 3	3	0	0	0	0	2	3	0	1	3	0
CO 4	0	0	0	0	0	0	0	0	0	0	0
CO 5	3	0	0	0	0	0	0	0	0	3	0
Total	6	0	0	0	0	4	5	3	2	6	0
Scaled Value	2	0	0	0	0	1	1	1	1	2	0

0- No Relation,

1- Low Relation

2-Medium Relation,

3-High Relation.

1. a. Minutes of the Board of Studies for B.com - (Full Time) held on 08.06.2023

Department of Commerce
Periyar Nagar, Vallam, Thanjavur - 613 403, Tamil Nadu,
India Phone: +91 - 4362 - 264600 Fax: +91- 4362 - 264660
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PERIYAR
MANIAMMAI
INSTITUTE OF SCIENCE & TECHNOLOGY

BOARD OF STUDIES MEETING

B.Com FULL TIME PROGRAMME

Minutes of Meeting

Venue: Marie Curie Hall

Date: 08.06.2023; 02:30 PM

Mode: Regular Mode

The Board of Studies meeting has held on 08.06.2023 for revising the B.Com Curriculum and Syllabus Regulation 2022 Revision-I.

Agenda:

1. To revise the B.Com Curriculum and Syllabi for Regulation 2022 Revision-I.
2. To discuss on the feedback and actions on curricular aspects from stakeholders for Regulation 2022
3. To offer Language Courses (Tamil) from III and IV semester
4. To offer Ability Enhancement Courses from III and IV semester
5. To modify the credit structure in order to introduce Language and AECC courses
6. To discuss the Programme Articulation Matrix (PO coverage by all COs as per LOCF)
7. Any other points

Members present:

Table I -Members of the BOS

Sl. No.	Name	Designation	Representing	Signature
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	P. V. Lakshmi
5.	Dr.D.Umamaheswari	Professor	Member	D. Umamaheswari
6.	Ms.B.Gowri	Assistant Professor	Member	B. Gowri
7.	Ms.P.Nagalakshmi	Assistant Professor	Member	P. Nagalakshmi
8.	Mr.R.Amaranath	Assistant Professor	Member	R. Amaranath
9.	Ms.K.Mehala	Assistant Professor	Member	K. Mehala
10.	Dr.S.Prabhu	Assistant Professor	Member	S. Prabhu
11.	Ms.K.Surnithra	Assistant Professor	Member	K. Surnithra
12.	Ms.P.Saranya	Assistant Professor	Member	P. Saranya
13.	Mr.T.Baskaran	Assistant Professor	Member	T. Baskaran
14.	Ms.E.Hebshibha	Assistant Professor	Member	E. Hebshibha
15.	Dr.M.Ananthi	Assistant Professor	Member	M. Ananthi
16.	Mr.B.Rameshkanna	Teaching Assistant	Member	B. Rameshkanna
17.	Mr.P.Balanthisam	Assistant Professor	Member	P. Balanthisam
18.	Ms. A. Anthoniammal	Assistant Professor	Member	A. Anthoniammal
16.	Dr.S.Subendiran	Assistant Professor	Member	S. Subendiran

17.	N.Jancy Rani	Assistant Professor	Member	<i>N. Jancy Rani</i>
18.	Mohamed Riyaz .M	Alumni	Member	<i>Mohamed Riyaz</i>
19.	Rithiga . V	Alumni	Member	<i>Rithiga</i>
20.	Ayesha Siddika .M	Senior Student	Member	<i>Ayesha</i>
21.	Hemane .A	Senior Student	Member	<i>Hemane</i>

A. FEEDBACK ON CURRICULAR ASPECTS

The feedback was collected and analyzed during the year 2022-23 from the following stake holders

1. Alumni
2. Employers
3. Teachers
4. Students
5. Other Academician

In addition, the feedback from Academic Expert and Industry Expert, Teachers, Alumni and students who participated in Department Advisory Committee Meeting (DAC) were presented.

Table – II – Feedback Analysis

Feedback	Action Taken
Language and AEC Courses may be offered during III semester and IV semester	Language and AEC Courses are included in III and IV semester as per Tamilnadu State Council for Higher education

List of Newly Introduced Courses in Regulation 2022 Revision-I for B.Com Programme

1. Tamil III / Foundational Tamil III
2. Tamil IV / Foundational Tamil IV
3. English III
4. English IV

B. List of Courses Removed

Nil

C. PERCENTAGE CHANGE IN THE SYLLABUS

Number of new courses added = 4 courses (2 course in Tamil and 2 courses in English)

D. NOTES ON BENCHMARKING WITH UGC and World Top Universities MODEL CURRICULUM

TANSCH and UGC LOCF model syllabus also discussed in the BoS. The members compared the designed curriculum and discussed that the credits of designed curriculum is 138 where as the credits as per UGC LOCF is 132, six credits are more than that of UGC credits.

E. NOTES ON CREDIT DISTRIBUTION AND COMPARISON WITH UGC LOCF

Table V: Credit Distribution

Category of Courses	No of Courses	Semesters						Total Credits	UGC Credits	Deviation %
		I	II	III	IV	V	VI			
LAN	2 x 3 credits	3	3	3	3			12	12	0
AECC	2 x 3 credits	3	3	3	3			12	8	+4
CC	5x 5 credits 8x4 credits	13	9	8	9	9	9	57	60	-3
SEC	4 x 4 credits		4	4	4	4		16	16	0
DSE	4 x 4 credits			4	4	4	4	16	24	-8
OE	3 x 3 credit s			3	3	3		9	12	-3
IPT	1 x 4 credits					3		3	-	+3
UMAN	4 x 1 credit	1	1	1			1	4	-	+4
Project							5	5	-	+5
Field Visit			2					2	-	+2
Extension							2	2	-	+2
Total		20	22	26	26	23	21	138	132	6

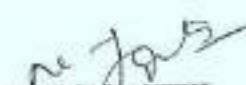
It is found that while comparing with UGC credits ranging from 132 to 146, the PMIST curriculum adopts the credit of 138 for B.Com Programme.

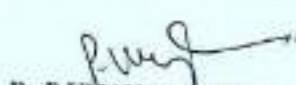
F. COURSES ON EMPLOYABILITY/ ENTREPRENEURSHIP/ SKILL DEVELOPMENT

The curriculum focuses on including 98.17% of courses with either/ and employability/ entrepreneurship/ skill development. The courses are given below:

Table VI Categorization of New Courses for B.Com

Sem	Category	Course Code & Course Name	Category
III	LAN	Tamil – III / Foundational Tamil – III	Skill Development
III	AECC	English – III	Skill Development - To enhance Basic writing skill
IV	LAN	Tamil – III / Foundational Tamil – III	Skill Development
IV	AECC	English – III	Skill Development - To develop listening and speaking skill


Dr. N. JANANTHI
Head / Commerce


Dr. P. VIJAYALAKSHMI
Dean (I/c) FISM


Dr. A. GEORGE
Dean Academic

			<ul style="list-style-type: none"> - Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value.
III	CC - 9	Advanced Corporate Accounting	Employability <ul style="list-style-type: none"> - Download financial statements of amalgamated and liquidated companies and shall analyze the information contained in these statements to examine the operational and financial performance
IV	CC - 10	Cost Accounting	Employability <ul style="list-style-type: none"> - To Prepare of different format of acquisition of material and storage.
IV	CC - 11	Income Tax Theory Law and Practice	Employability & Entrepreneurship <ul style="list-style-type: none"> - To calculate taxable income of the individuals, HUF and Firms. - To practice on E- filing.
V	CC - 12	Computerised Accounting – Tally Practical	Skill Development <ul style="list-style-type: none"> - To maintain accounting statements of the company and financial institute in specialised software.
V	CC - 13	Financial Management and Data Analytics	Employability & Skill Development <ul style="list-style-type: none"> - To estimate cost of capital and Capital budgeting. - To arrived financial decisions using data analytics.
V	CC - 14	Auditing and Assurance	Employability & Entrepreneurship <ul style="list-style-type: none"> - To compare various companies audit report.
VI	CC - 15	Innovative Entrepreneurial Development	Entrepreneurship <ul style="list-style-type: none"> - To Develop a business idea and conduct a feasibility analysis
VI	CC- 16	Management Accounting	Employability <ul style="list-style-type: none"> - Solve short run decision-making problems applying marginal costing and Break-Even technique.
III	SEC - 1	Communication and Documentation in Business	Skill Development <ul style="list-style-type: none"> -Interview employees of some organisation to find out communication issues and challenges
III	SEC - 2	Digital Marketing	Entrepreneurship <ul style="list-style-type: none"> - To develop an understanding of basic concepts of e-marketing, e-marketing philosophies and assess the value creation through marketing

			decisions involving product pricing and its distribution
III	SEC - 3	Human Resource Management	Employability - Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
IV	SEC - 4	E-Commerce	Skill Development - To create a website and maintain the blogs for marketing the products.
IV	SEC - 5	Business Organisation and Management	Employability - To prepare plans with respect to increasing the effectiveness in their respective organisation
IV	SEC - 6	Corporate Law and Secretarial Practice	Skill Development - To enlist the content of the prospectus - To prepare a hypothetical notice, resolutions, and minutes of a meeting
V	DSE - 1	Financial Markets and Institutions	Employability - Analyze and interpret case study on NPA of select bank
V	DSE - 2	International Business	Employability - To analyse various regional economic integrations and their impact on Indian business environment
V	DSE - 3	Financial Reporting	Employability & Entrepreneurship - To download financial statements of banking and insurance companies and shall analyze the information contained in these statements to examine the operational and financial performance
V	DSE - 4	Investment Management	Entrepreneurship - Perform valuation of selected debt, equity instruments and mutual Funds
V	DSE - 5	Banking Theory Law and Practice	Employability - to Practice online account opening, E-banking operations, and UPI transfers
V	DSE - 6	Business Environment	Employability & Entrepreneurship - To study Political, Legal Environment, Social and Cultural Environment, economic environment with suitable examples.
VI	DSE - 7	Principles of Insurance	Employability & Entrepreneurship

A. PRESENTATION OF CURRICULUM AND SYLLABUS

HoD has presented curriculum and syllabi for B.Com (PA) regulation 2023. The external academician asked that syllabus for accountancy courses. The HoD explained that out of 16 core courses 9 courses related to accounting and more weightage of credit has given to these course (9x5=45 Credit). The Chartered Accountant (External member) has raised the question to include accounting standards in financial reporting course. The Professor has clarified his queries that the accounting standards are included in Financial Accounting (Unit - I). The external member appreciated the credit structure of the programme.

B. NOTES ON CREDIT DISTRIBUTION AND COMPARISON WITH UGC LOCF & TANSCHÉ GUIDELINES

Total Credit and Mark Distribution

UGC LOCF & TANSCHÉ Course Types	Semesters						B.Com (PA)	UGC Credits	Deviation %	Total Marks
	I	II	III	IV	V	VI				
Tamil – I / Foundational Tamil – I										
Tamil – II / Foundational Tamil – II										
Tamil – III / Foundational Tamil – III	3	3	3	3			12	12	NH	400
Tamil – IV / Foundational Tamil – IV										
English I										
English II	3	3	3	3			12	8	4	400
English III										
English IV										
Core	15	19	10	10	13	8	73	60	13	1600
SEC: Skill Based Elective Course			4	4			8	16	-8	200
DSE: Discipline Specific Elective					8	8	16	24	-8	400
GE: Open Elective			3	3	3		9	12	-3	300
IPT: Internship Practical Training					3		3	-	3	100
UMAN1: Human Ethics, Values, Rights, and Gender Equality										
UMAN2: Environmental Studies	1	1	1			1	4	-	4	400
UMAN3: Disaster Management										
UMAN4: Cyber Security										
Project						5	5	-	5	100
Field Visit		2					2	-	2	100
Extension Activity						2	2	-	2	100
Total	20	28	24	23	27	24	146	132	14	4100

C. COURSES ON EMPLOYABILITY/ENTREPRENEURSHIP/SKILL DEVELOPMENT

The curriculum focuses the courses with 96.87% of courses with either employability / entrepreneurship / or skill development. The courses are given below:

Categorization of courses

Sem	Category	Course Code & Course Name	Category
I	CC -1	Financial Accounting	Employability - To Collect and examine the balance sheets of business Organisations - To study how these are prepared
I	CC -2	Business Economics	Employability - To Study various effects in changes in demand and supply in consumption
I	CC -3	Spread Sheet Accounting	Employability - To Perform complex calculations, simulations, graphing, data visualisation and automation - To Perform a range of business tasks like inventory management, estimation and costing.
II	CC -4	Advanced Financial Accounting	Employability - Provide services to departmental stores in preparing departmental accounts - Guide business enterprises in preparing and submitting insurance claim statement against business losses.
II	CC -5	Corporate Accounting	Employability - Download auditor report of reputed companies to study valuation of shares, bonds and goodwill. - To analyse various companies final accounts.
II	CC -6	Legal Aspects in Business	Employability & Skill Development - To analyse various case study for Consumer Protection Act, Competition Act, and Partnership Act.
II	CC -7	Goods and Service Tax and Customs Law	Employability - Fill up online various forms of GST Returns for hypothetical firm. - Prepare e-Way bill for hypothetical firm.
III	CC -8	Business Mathematics and Statistics	Employability

			-To measure of risk and calculate of premium
VI	DSE – 8	Financial Technology and Analytics	Employability - Analyze and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements - Prepare a case study on growth of FinTech in India and China over a period of the last five years.
VI	DSE – 9	Performance Management	Employability & Entrepreneurship -To measure the individual performance through various methods. -To conduct Performance Management Audit
VI	DSE – 10	Macro Economics	Employability - To Study various effects in changes in the national income and savings.
VI	DSE – 11	Micro Finance	Employability & Entrepreneurship - To study the social and performance metrics, fund structure and value-added services of MFI
VI	DSE – 12	Corporate Governance	Employability - 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.
V	IPT	Internship Practical Training	Entrepreneurship & Skill Development
VI	Project	Project Report	Entrepreneurship & Skill Development

D. DISCUSSION ON PROGRAMME ARTICULATION MATRIX (PO COVERAGE BY ALL COS)

The existing POs and PSO was presented. The members agreed that there need not be any changes in the PSO and PO.

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

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UMAN-1	✓	✓	✓														3:0:0:3
LAN-2	✓	✓	✓														3:0:0:3
AECC-2	✓	✓	✓							✓			✓				5:1:0:5
CC-4	✓	✓	✓	✓	✓								✓	✓			5:0:0:5
CC-5	✓	✓	✓	✓	✓								✓				4:0:0:4
CC-6	✓	✓	✓	✓	✓			✓					✓				5:0:0:5
CC-7	✓	✓	✓	✓	✓			✓									1:0:0:1
UMAN-2	✓	✓	✓														3:1:0:4
LAN-3	✓	✓	✓														3:1:0:4
AECC-3	✓	✓	✓										✓	✓			5:0:0:5
CC-8	✓	✓	✓	✓	✓					✓			✓	✓			5:1:0:5
CC-9	✓	✓	✓	✓	✓					✓		✓		✓			3:0:2:4
SEC-1A	✓	✓	✓	✓	✓			✓		✓		✓		✓			3:0:2:4
SEC-1B	✓	✓	✓	✓	✓			✓		✓		✓		✓			3:0:2:4
SEC-1C	✓	✓	✓	✓	✓					✓		✓					1:0:0:1
UMAN-3	✓	✓	✓														3:1:0:4
LAN-4	✓	✓	✓														3:1:0:4
AECC-4	✓	✓	✓										✓				5:1:0:5
CC-10	✓	✓	✓	✓	✓	✓				✓			✓				5:0:0:5
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
IFT	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓				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

E. TEACHING AIDS/BOOKS/INFRA/LAB REQUIREMENT
Books to be purchased

Text Book

Semester	Subject Name	Book
I	Financial Accounting	1. S.P. Jain & K.L. Naring, "Advanced Accounting", Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014. 2. T.S.Reddy and A.Murthy, "Financial Accounting", Margan publications, Chennai – 600 017, 7th revised edition 2015.
	Business Economics	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.
	Spread Sheet Accounting	1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. 2. Ramesh Bangin, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
	Human Ethics, Values, Rights, and Gender Equality	1. Afab 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).

Semester-II

Semester	Subject Name	Book
II	Advanced Financial Accounting	1. T.S.Reddy&Dr. A. Murthy. Financial Accounting: (Recent edition), Marghan Publications, Chennai. 2. Jain S.P and Naring K.C. -Advanced Accounting, (Recent edition) Kalyani Publishers, Calcutta.
	Corporate Accounting	1. Jain, S. P., &Narang, K. L., (2015). Corporate Accounting. New Delhi: Kalyani Publishers.

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		Marketing. Delhi: Tata McGraw Hill Education.
		2. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
	Human Resource Management	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.

Semester- IV

Semester	Subject Name	Book
IV	Cost Accounting	1. Kishor, R. M. (2019). <i>Taxman's Cost Accounting</i> . New Delhi: Taxmann Publication Pvt. Ltd. 2. Banarjee, B. (2014). <i>Cost Accounting – Theory and Practice</i> . New Delhi: PHI Learning Pvt. Ltd.
	Income Tax Theory Law and Practice	1. Ahuja, G., & Gupta, R. (Recent edition). <i>Simplified Approach to Income Tax</i> . New Delhi: Flair Publications Pvt. Ltd. 2. Singhania, V. K., & Singhania, M. (Recent edition). <i>Student's Guide to Income Tax including GST-Problems & Solutions</i> . New Delhi: Taxmann Publications Pvt. Ltd.
	E-Commerce	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
	Business Organisation and Management	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.
	Corporate Law and Secretarial Practice	1. Kuchhal, M. C., & Kuchhal, A. (2020). <i>Corporate Laws</i> . New Delhi: Shree Mahavir Book Depot.

		2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts, Vol.-II. New Delhi: S. Chand Publishing.
	Legal Aspects in Business	1. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. 2. N.D. Kapoor, Dr. Rajni Alshi, (2018) Sultan Chand
	Goods and Service Tax and Customs Law	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
	Environmental Studies	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

Semester-III

Semester	Subject Name	Book
III	Business Mathematics and Statistics	1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21. 2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
	Advanced Corporate Accounting	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.
	Communication and Documentation in Business	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.
	Digital Marketing	1. Frost, R. D., Fox, A., & Strauss, J. (2018). E-Marketing. Abingdon: Routledge. Gupta, S. (2018). Digital

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Dean (FHSM)

		2. N.D. Kapoor, (2018), Elements of Company Law, Sultan Chand & sons, New Delhi
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Semester- V

Semester	Subject Name	Book
V	Computerised Accounting – Tally Practical	1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I) 2. AK Nachani, (2008), Simple Tally 9, BPB Publications, Chennai (Units II, III, IV, V)
	Financial Management and Data Analytics	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.
	Auditing And Assurance	1. Kamal Gupta, Contemporary Auditing —, Tata McGraw Hill Publishing Company Ltd, New Delhi, 6th Edition, 2006 2. B.N.Tandon, S.Sudarshanani, S.Sundarambati, A Handbook of Practical Auditing - Sultan Chand and Company, New Delhi, 13th Edition.
	Financial Markets and Institutions	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: Taxman's Publications.
	International Business	1. Daniels, J. D., Rodenbaugh, L. H., Sullivan, D. P., & Solwan, P. (2016). <i>International Business</i> . London: Pearson Education. 2. Bennett, R. (2012). <i>International Business</i> . London: Pearson Education.
	Financial Reporting	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
	Investment Management	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.
	Banking Theory Law and Practice	1. Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi 2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
	Business Environment	1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018. 2. Dhaanbhakiyam, M & Kavitha, M., Business Environment, Vijay Nicole Imprints Private Ltd., Chennai., 2014.

Semester- VI

Semester	Subject Name	Book
VI	Innovative Entrepreneurial Development	1. Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House 2. Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall
	Management Accounting	1. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems

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		and Cases. New Delhi: Tata McGraw Hill Education. 2. T.S.Reddy & Y. Hariprasad Reddy. Management Accounting - Recent edition, Marghan Publications, Chennai.
	Principles Of Insurance	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.
	Financial Technology And Analytics	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.
	Performance Management	1. S.K.Bhatia "Performance Management", 2007, Deep and Deep Publication. 2. Peter G. Northouse, "Lendreship", 2010, Sage. Lussir, "Effective Leadership", 2009, Cengage.
	Macro Economics	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.
	Micro Finance	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
	Corporate Governance	1. Gupta, K., & Arora, A. (2015). Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing India.

		2. Kumar A., Gupta L., & Arora, R. J. (2016). Auditing and Corporate Governance. Delhi: Taxmann Pvt. Ltd
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Lab equipment to be purchased

Year 1

MS Office with MS Excel

Year 2

E- Commerce Software

Year 3

Tally Prime 3.0



Specialized Staff to be augmented

Year 1

Faculty with Accounting Specialization

Faculty with Commerce and Computer Applications Specialization

Year 2

Faculty with Accounting Specialization

Experts in Legal Aspects

Year 3

Faculty with Finance and Accounting Specialization

Chartered Accountants.

Teaching Aids needed

Three Classrooms with LCD enabled, wifi connectivity, Smart Classroom

The BoS members recommended to submit the outcome of this meeting in the forthcoming Academic council meeting for approval.


Dr.N.JAYANTHI
Head / Commerce


Dr.P.VIJAYALAKSHMI
Dean(i/c)/FHSM


Dr.A.GEORGE
Dean Academic

2. a. Extracts of the Minutes of 40th ACM Meeting for and B.com held on 27.08.2022

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MINUTES OF FORTIETH MEETING OF THE ACADEMIC COUNCIL

Date : 27.08.2022

Venue: Richard Dawkins Hall

Time : 10.30 A.M

Place : PMIST, Vallam – Thanjavur

The Fortieth Meeting of the Academic Council of the Periyar Maniammai Institute of Science & Technology (PMIST), Vallam, Thanjavur held on 27.08.2022 at 10.30 a.m.

Prof.S.Velusami, Hon'ble Vice-Chancellor, chaired the meeting.

The following Academic Council Members were present

1.	Dr.D.Aarthi Sarayanan	Member
2.	Dr.A.Anand Jerard Sebastine	Member
3.	Dr.S.Arumugam	Member
4.	Dr.P.Aruna	Member
5.	Dr.S.Asokan	Member
6.	Dr.S.Buvaneswari	Member
7.	Dr.A.George	Member
8.	Dr.S.Gomathi	Member
9.	Dr.P.Guru	Member
10.	Dr.V.Hamsadhwani	Member
11.	Dr.R.Jayanthi	Member
12.	Dr.N.Jayanthi	Member
13.	Dr.J.Jeyachidra	Member
14.	Mr.I.Karthic Subramaniayan	Member
15.	Dr.T.Kavitha	Member
16.	Dr.K.Kesavan	Member
17.	Dr.R.Krishnamurthi	Member
18.	Dr.S.P.Kulanthaivel Babu	Member

DEPARTMENT OF COMMERCE

FHSM
B.Com.-
Hons
40.5.7

TO CONSIDER AND APPROVE the Curriculum and Syllabi for B.Com (Hons) under Full-Time (Regulation 2022).

Notes:

The Board of Studies of Department of Commerce recommended the Curriculum and Syllabi for I to VI Semester B.Com (Hons) under Full-Time (Regulation 2022).

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the Curriculum and Syllabi for B.Com (Hons) under Full-Time (Regulation 2022).

FHSM
B.Com.
40.5.8

TO CONSIDER AND APPROVE the Curriculum and Syllabi for B.Com under Full Time (Regulation 2022).

Notes:

The Board of Studies of Department of Commerce recommended the Curriculum and Syllabi from I to VI Semester for B.Com under Full-Time (Regulation 2022).

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the Curriculum and Syllabi for B.Com under Full Time (Regulation 2022).

FHSM
B.Com.-
CS
40.5.9

TO CONSIDER AND APPROVE the revision in Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision- 1).

Notes:

The Board of Studies of Department of Commerce recommended the revision in the Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision 1) for the students admitted from the academic year 2022-23.

The matter is placed before the Academic Council for approval.

Resolution

RESOLVED TO APPROVE the revision in Curriculum and Syllabi for B.Com.-Corporate Secretaryship Programme under Full-Time (Regulation 2020, Revision- 1).

FHSM
B.Com.-
CA
40.5.10

TO CONSIDER AND APPROVE the revision in Curriculum and Syllabi for B.Com.-Computer Applications Programme under Full-Time (Regulation 2021, Revision- 1).

Notes:

The Board of Studies of Department of Commerce recommended the revision in the Curriculum and Syllabi for B.Com.-Computer Applications Programme

3. Curriculum and Syllabus of the B.com FT programme – Before Revision

Regulation -2018 Curriculum – B. Com

Semester - I

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Communication skills in English	2	0	0	2	2	0	0	0	2
CC- 1	XCG102	Fundamentals of Financial Accounting	4	2	0	6	4	2	0	0	6
CC -2	XCG103	Business Organisation and Management	4	1	0	5	4	1	0	0	5
CC- 3	XCG104	Business Economics	4	1	0	5	4	1	0	0	5
CC- 4	XCG105	Principles of Marketing	4	1	0	5	4	1	0	0	5
UMAN-1	XUM106	Human Ethics, Values, Rights, and Gender Equality	0	0	0	0	3	0	0	0	3*
		Total	18	5	0	23	21	5	0	2	26

*UMAN-University Mandatory Audit Courses- 2 Lecture hours and 1 hour for self study

Semester – II

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	English for effective communication	2	0	0	2	2	0	0	0	2
AECC -3	XES202	Environmental studies	2	0	0	2	2	0	0	0	2
LAN	XGL203A/ XGL203B	Vaniha Tamil / English for Employability	3	0	0	3	3	0	0	0	3
CC – 5	XCG204	Commercial law	4	1	0	5	4	1	0	1	6
CC – 6	XCG205	Corporate Accounting	4	2	0	6	4	2	0	0	6
		NSS, YRC, RRC***									
		Library	0	0	0	0	0	0	0	2	2
		Soft Skills	0	0	0	0	0	0	0	2	2
		Swatch Barath	0	0	0	0	0	0	0	1	1
		Mentor	0	0	0	0	0	0	0	1	1
		Total	15	3	0	18	15	3	0	4	25

Semester – III

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 7	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6
CC – 8	XCG302	Direct Tax laws	4	1	0	5	4	1	0	0	5
SEC – 1	XCG303	Computer Applications in Business	2	0	2	4	2	0	4	0	6
DSE – 1	XCG304	Students can choose one among the group – 1	4	1	0	5	4	1	0	0	5
GE 1		OE -1	3	0	0	3	3	0	0	0	3
UMAN- 3	XUM306	Disaster Management	0	0	0	0	0	0	0	3	3*
		Total	17	4	2	23	18	4	4	2	25

* UMAN-University Mandatory Audit Courses– 3 hours self study

Semester – IV

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 9	XCG401	Company law	4	1	0	5	4	1	0	1	6
CC – 10	XCG402	Fundamentals of Cost Accounting	4	1	0	5	4	1	0	0	5
SEC – 2	XCG403	E- Commerce	2	0	2	4	2	0	4	0	6
DSE – 2	XCG404	Students can choose one among the group – 2	4	1	0	5	4	1	0	0	5
GE 2		OE – 2	3	0	0	3	3	0	0	0	3
Minor Course***	XCG405	GST Models ***				1*					
		Total	17	3	2	22+1*	17	3	4	1	25

*** Extra credit

Semester – V

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC – 11	XCG501	Financial Accounting packages – Tally practical	4	0	1	5	4	0	2	6
SEC – 3	XCG502	Entrepreneurship	2	0	2	4	2	0	4	6
DSE – 3	XCG503	Students can choose one among the group – 3	4	1	0	5	4	1	0	5
DSE – 4	XCG504	Students can choose one among the group – 4	4	1	0	5	4	1	0	5
GE – 3		OE – 3	3	0	0	3	3	0	0	3
Minor Course***	XCG505	PERT & CPM				1*				
		Internship								

		Total	17	2	3	22+1*	17	2	6	25
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*** Extra credit

Semester – VI

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC – 12	XCG601	Management accounting	4	1	0	5	4	1	0	5
CC - 13	XCG602	Auditing practices	4	1	0	5	4	1	0	5
SEC – 4	XCG603	Personal selling and Salesmanship	2	0	2	4	2	0	4	6
Minor Course***	XCG604	Cyber Laws				1*				
	XCG605	Dissertation	0	0	0	6	0	0	0	8
		Library	0	0	0	0	0	0	0	1
		Total	10	2	2	20+1*	10	2	4	25

*** Extra credit

Summary of Credits

Category	No. of COURSEs	No of Credit (PMIST)	As per UGC	Deviation %
AECC (Ability-Enhancement Compulsory Course)	3	6	4	
UMAN	2	0	-	
LAN	1	3	-	
SEC (Skill-Enhancement Elective Course)	4 X 4 Credits	16	16	-
Core Courses	3X6 Credits 10X5 Credits	18 50 <hr/> 68	72	
DSE (Discipline Specific Elective)	4X 5 Credits	20	24	
GE Generic Elective	OE 3X 3Credits	9	12	
Project		6	-	
Minor course, NSS, YRC, RRC*** (carries extra credit)		3***	-	
Total		128	128	Nil

*** Extra credit

LIST OF DISCIPLINE SPECIFIC ELECTIVES

DSE-1 (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	III	Human Resource Development	4	1	0	5	4	1	0	5
DSE1B	III	Business correspondence and report writing	4	1	0	5	4	1	0	5

DSE-2(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	IV	Fundamentals of Financial Management	4	1	0	5	4	1	0	5
DSE2B	IV	Investment Management	4	1	0	5	4	1	0	5

DSE-3(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	V	Banking and Insurance	4	1	0	5	4	1	0	5
DSE3B	V	Corporate tax planning	4	1	0	5	4	1	0	5

DSE-4(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE4B	V	International Business	4	1	0	5	4	1	0	5
DSE4C	V	Office Management & Secretarial practice	4	1	0	5	4	1	0	5

SEMESTER - I

COMMUNICATION SKILLS IN ENGLISH

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: K: Choose and *identify* different styles to various forms of public speaking skills and presentation skills.

CO2:Cog: K,U: *Understand* and identify the proper tone of language required in writing and speaking.

CO3: Psy: A: *Adapting* the speech structures and developing the speech outline.

CO4: Aff: R: Ability to *communicate* and develop presentation skills.

CO5: Psy: R: *Calibrates* the speaker to face the audience without any anxiety.

SEMESTER I						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGE101	COMMUNICATION SKILLS IN ENGLISH	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1:0:1	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	INTRODUCTION TO PUBLIC SPEAKING: Functions of oral communication; skills and competencies needed for successful speech making; importance of public speaking skills in everyday life and in the area of business, social, political and all other places of group work.	6						
II	MANUSCRIPT, impromptu, memorized and extemporaneous materials.	6						
III	ORGANIZATION OF SPEECH; introduction, development and conclusion; language used in various types of speeches; Adapting the speech structures to the Audience; paralinguistic features.	6						
IV	BASIC TIPS; how to present a paper/assignment etc; using visual aids to the speeches; using body language to communicate.	6						
V	PUBLIC SPEAKING AND SPEECH ANXIETY, public speaking and critical listening, Speech practice (4-6 speeches per student).	6						
	<table> <tr> <td>Lecture</td><td>Practice</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>30 Hours</td><td>60 Hours</td></tr> </table>	Lecture	Practice	Total	30 Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30 Hours	30 Hours	60 Hours						

TEXT

3. **Technical Writing – April, 1978,** by Gordon H. Mills (Author), John A. Walter (Author)
4. **Effective Technical Communication: A guide for scientists and Engineers.** Author: Barun K. Mitra, Publication: Oxford University press. 2007

FUNDAMENTALS OF FINANCIAL ACCOUNTING

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog:AP, Prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO 2: Cog:AP,*Prepare* Bank Reconciliation Statement and to *identify* and rectify errors.

CO3 : Cog:An,*Compare, Contrast and solve* single entry to double entry system.

CO4 : Cog:AP,*Calculate* account current, average due date and insurance claims

CO5 : Cog:AP,*Calculate* depreciation on fixed assets.

COURSE CODE XCG102	SUBJECT NAME	Category			
PREQUISITES - NIL	FUNDAMENTALS OF FINANCIAL ACCOUNTING	L	T	P	C
C:P:A		4	2	0	6
4.50:0:1.50		L	T	P	H
		4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted		
I	FINAL ACCOUNTS: Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.	12+6+0		
II	RECTIFICATION OF ERRORS- Bank Reconciliation Statement.	12+6+0		
III	SINGLE ENTRY- Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.	12+6+0		
IV	ACCOUNT CURRENT- Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.	12+6+0		
V	DEPRECIATION, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.	12+6+0		
		LECTURE	TUTORIAL	TOTAL
		60	30	90

TEXT BOOKS

1. T.S.Reddy&A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.
2. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) recent edition, S.Chand& Co., Ltd., New Delhi.

REFERENCE BOOKS:

1. R.S.N. Pillai, Bagawathi&S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand& Co. Ltd., New Delhi.
2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, Ludhiana.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	1	1	0	1
CO2	2	0	1	0	0	0	1	0	1
CO3	2	1	1	0	0	0	0	0	1
CO4	2	0	0	0	0	1	0	0	1
CO5	1	1	0	0	1	1	0	0	1
Total	9	3	2		2	3	2	0	5
Scaled Value									

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

BUSINESS ORGANISATION AND MANAGEMENT

Course Outcomes (Cos):

Students would be able to

CO1: Cog: (U),(Eva), **Summarise** the nature, process and importance and forms business organisation.

CO2: Cog: (U), **Discuss** the process and size of business units and plant location.

CO3: Cog: (An), (U) **Summarise** the nature, process of business management as well as Compare **and contrast** the contributions of Indian and International Management Thinkers.

CO4: Cog: (U), **Discuss** the process and types of planning and decision making and organising.

CO5: Cog: (U), (Creating), Aff: (Val), **Explain** the strategies of effective managerial control system, coordination and **Defend** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland.

COURSE CODE XCG103	SUBJECT NAME	Category			
PREREQUISITES – NIL	BUSINESS ORGANISATION AND MANAGEMENT	L	T	P	C
C : P : A		4	1	0	5
4 : 0 : 1		L	T	P	Hrs
		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted		
I	EVOLUTION OF BUSINESS: Nature and scope of business- Forms of business organization-Sole trader ship-Partnership-Joint stock company-Cooperatives-Public enterprises.	12+3+0		
II	SIZE OF THE BUSINESS UNIT: Plant location-factors-Weber’s theory of location Plant layout and product layout-Merits and limitations-Industrial Estates Trade Associations and chambers of commerce.	12+3+0		
III	MANAGEMENT: Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W.Taylor-Henry Fayol-Elton Mayo.	12+3+0		
IV	PLANNING: Nature-planning process-steps-planning premises importance-limitations- MBO-Organizing-Line, staff and functional Departmentation-bases Delegation-centralization and decentralization.Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.	12+3+0		
V	MOTIVATION: Theories-importance-Leadership-theories-styles-Controlimportance-Traditional and modern techniques. Co-ordination - Need - Type and Techniques Problems in Coordination. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75

Text Book:

1.Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi

REFERENCE BOOKS:

1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi
- 2.Business organization and Management -Reddy and Gulshan- S.Chand& Co. New Delhi
3. Business Management-L. M.Prasad-Sultan Chand Co.New Delhi
4. Business organization and Management -Y.K.Bhushan-Sultan Chand &Co. New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	0	1	1	0	0	0	0
CO2	1	0	1	0	0	0	0	0	0
CO3	2	1	0	0	1	0	0	0	0
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	1	0	0	1
Total	9	4	1	1	4	1	0	0	2
Scaled Value									

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

BUSINESS ECONOMICS

Course Outcomes (COs):

Students would be able to

CO1: Cog. (U): **Discuss** the basics concepts, scope and importance of micro and macro economics.

CO2: Cog: (An) **Analyze** the law of demand and supply.

CO3: Cog (E), (An) **Analyze** the law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

CO4: Cog (Cre), Aff (Res) **Formulate different** product pricing based on the different markets condition and **illustrate** different markets.

CO5: Cog (Und), Aff (Valuing) **Summarize** the nature and principles of Public Expenditure and Public Finance and **criticize** the basic problems in the national income.

COURSE CODE XCG104	SUBJECT NAME	Category			
		L	T	P	C
		4	1	0	5
PREREQUISITE NIL	BUSINESS ECONOMICS	L	T	P	H
C : P : A = 4 : 0: 1		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted		
I	INTRODUCTION TO ECONOMICS: Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – micro and macro economics relating to business.	12+3+0		
II	DEMAND AND SUPPLY FUNCTIONS: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept, and Equilibrium Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply, determinants of supply.	12+3+0		
III	CONSUMER UTILITY : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis	12+3+0		
IV	PRODUCT PRICING: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	12+3+0		
V	NATIONAL INCOME: National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75

Text Book

1. S. Shankaran, Business Economics - Margham Publications - Chennai -17

Reference Books:

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
2. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19
3. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 5

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	0	1	0	0	0	1
CO2	2	1	1	0	1	0	0	0	1
CO3	2	1	0	0	0	0	1	0	1
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	0	0	0	1
Total	10	6	2	0	4	0	1	0	5
Scaled Value									

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

PRINCIPLES OF MARKETING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Summarize* the concept of marketing, marketing mix, marketing environment and micro and macro marketing.

CO2: Cog:U, *Explain* the meaning of product, product planning and development, product life cycle and branding.

CO3: Cog:U, *Demonstrate* the concept of pricing and factors affecting pricing.

CO4: Cog (U): Aff (Res), *Compile* the elements of promotional mix and CRM.

CO5: Cog:U, *Explain* channels of distribution and Recent trends in Marketing.

SUB CODE XCG105	SUBJECT NAME	L	T	P	C
	PRINCIPLES OF MARKETING	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	MARKETING: Meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	12+3+0
II	PRODUCT: Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK.	12+3+0
III	PRICING: Meaning - objectives - Factors affecting pricing - methods and types of pricing-Factors influence consumer behavior.	12+3+0
IV	PROMOTION: Meaning - Need - Promotional Mix- Advertising - Sales promotionPersonal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	12+3+0

V	CHANNELS OF DISTRIBUTION: Meaning - Wholesalers and Retailers - Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing-Recent trends in Marketing-Retail Marketing-Online Marketing-Green Marketing.	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60Hours</td><td>15</td><td>75Hours</td></tr> </table>	Lecture	Tutorial	Total	60Hours	15	75Hours	
Lecture	Tutorial	Total						
60Hours	15	75Hours						
TEXT BOOK								
1. R.S.N. Pillai&Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.								
Books for References								
1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.								
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.								
3. Stanton Willam, I.S.andcharlesFutrell - Fundamentals of Marketing - Mc Grew Hill Book Co., 2000.								
4. Monga&ShaliniAnand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	0	0	0	0	0	0
CO2	2	1	1	0	1	1	1	0	1
CO3	3	1	1	0	1	1	1	0	1
CO4	2	1	0	0	1	1	1	0	1
CO5	1	0	0	0	0	0	0	0	1
Total	11	4	3	0	3	3	3	0	4
Scaled Value									

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

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES (Cos):

Students would be able to

- CO1:**Cog:(Rem),(Un) *Relate* and *Interpret* the human ethics and human relationships.
- CO2:**(Un),(Ap) *Explain* and *Apply* gender issues, equality and violence against women.
- CO3:**Cog:(An), Aff: (Re) *Classify* and *Develop* the identify of human rights and their violations.
- CO4:** Cog:(Un),Cog:(An) *Classify* and *Dissect* necessity of human rights and report on violations.
- CO5:**Cog:(Rem), Cog:(Res) *List* and *respond* to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	SS	C
	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5:0:0.5	3	0	0	0	3

SYLLABUS

UNITS	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.	7+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. Ambedkar, ThanthaiPeriyar and Phule to Women Empowerment	9+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.	9+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	9+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.	11+0+0						
	<table border="1"> <thead> <tr> <th>LECTURE</th><th>SELF STUDY</th><th>TOTAL</th></tr> </thead> <tbody> <tr> <td>45</td><td>-</td><td>45</td></tr> </tbody> </table>	LECTURE	SELF STUDY	TOTAL	45	-	45	
LECTURE	SELF STUDY	TOTAL						
45	-	45						

REFERENCES:

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

SEMESTER – II

ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

CO2: Cog: Syn: Ability to *integrate* both technical COURSE skill and language skill to write a project.

CO3: Aff: (Res): Confidence to *present* a project in 10 to 15 minutes

CO4: Cog: C The learner *identifies* and absorbs the pronunciation of sounds in English Language and learns how to mark the stress in a word and in a sentence properly`

CO5: Psy: P: The program enables the speaker speaks clearly and fluently with confidence and it trains the learner to listen actively and critically.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				
		L	T	P	SS	Credits
XGL201	ENGLISH FOR EFFECTIVE COMMUNICATION	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.50:0:0.50	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	BASIC PRINCIPLES OF GOOD TECHNICAL WRITING: Style in technical writing, out lines and abstracts, language used in technical writing: technical words, jargons etc.	9
II	SPECIAL TECHNIQUES USED IN TECHNICAL WRITING: Definition, description of mechanism, Description of a process, Classifications, division and interpretation.	9

III	REPORT/ PROJECT LAYOUT THE FORMATS:chapters, conclusion, bibliography, annexure and glossary, Graphics aids etc - Presentation of the written project 10 – 15 minutes.	9		
IV	SOUNDS OF ENGLISH LANGUAGE;vowels, consonants, diphthongs , word stress, sentence stress, intonation patterns, connected speech etc. - Vocabulary building – grammar, synonyms and antonyms, word roots, one-word substitutes, prefixes and suffixes, idioms and phrases.	9		
V	READING COMPREHENSION: Reading for facts, meanings from context, scanning, skimming, inferring meaning, critical reading, active listening, listening for comprehension etc.	9		
		Lecture	Self Study	Total
		30Hours	30 Hours	60 Hours
TEXT BOOK:				
1.Technical Writing – April, 1978, by <u>Gordon H. Mills</u> (Author), <u>John A. Walter</u> (Author)				
2.Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007				
Software for lab:English Teaching software (Young India Films)				

ENVIRONMENTAL STUDIES

COURSE OUTCOMES (Cos):

Students would able be to

CO1. Cog: (R and 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: R, Aff: Receiving; *identify* the facts, consequences, preventive measures of major pollutionsand *recognize* the disaster phenomenon

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

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

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XES201	ENVIRONMENTAL STUDIES	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5: 0 :0.5	2	0	0	1	3

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.	9
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.	9
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.	9
IV	ENERGY AND WATER CONSERVATION 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.	9

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.	9						
	<table> <tr> <th>Lecture</th><th>Self Study</th><th>Total</th></tr> <tr> <td>30 hours</td><td>15 hours</td><td>45 hours</td></tr> </table>	Lecture	Self Study	Total	30 hours	15 hours	45 hours	
Lecture	Self Study	Total						
30 hours	15 hours	45 hours						
TEXT BOOKS								
4. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 5. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 6. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003.								
REFERENCE BOOKS								
7. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 8. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 9. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012. 10. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003. 11. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007. 12. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.								
E RESOURCES								
7. http://www.e-booksdirectory.com/details.php?ebook=10526 8. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 9. https://www.free-ebooks.net/ebook/What-is-Biodiversity 10. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4 11. http://bookboon.com/en/pollution-prevention-and-control-ebook 12. http://www.e-booksdirectory.com/details.php?ebook=8557								

VANIHA TAMIL / ENGLISH FOR EMPLOYABILITY- Common to all

COMMERCIAL LAW

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog: U, **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: U, **Explain** the essentials of partnership, rights and duties of partners under Partnership Act 1932.

CO5: Cog: U, **Summarize** the effects of dishonour of negotiable instruments under Negotiable Instruments Act 1881.

SEMESTER III						
COURSE CODE XCG204	SUBJECT NAME	Category				
		L	T	P	SS	Credits
		4	1	0	0	5
PREREQUISITE NIL	COMMERCIAL LAW	L	T	P	SS	Hour
C:P:A =4.5:0:0.5		4	1	0	1	6

SYLLABUS

UNIT	CONTENT				Hours Allotted
I	THE INDIAN CONTRACT ACT, 1872: Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts.				12+3+0
II	THE SALE OF GOODS ACT, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights.				12+3+0
III	CONSUMER PROTECTION ACT, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice.Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction.				12+3+0
IV	THE INDIAN PARTNERSHIP ACT, 1932: General Nature of Partnership-Rights and duties of partners-Registration and dissolution of a firm.				12+3+0
V	NEGOTIABLE INSTRUMENTS ACT,1881: Definition-Acceptance and negotiation- Rights and liabilities of Parties-Dishonour of negotiable Instrument- Hundis-Bankers and Customers.				12+3+0
		Lecture 60 Hours	Tutorial 15 Hours	Total 75 Hours	
Text Book 1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014					
Reference 1. Desai T.R, “Indian Contract Act, Sale of Goods Act S.C. Sarkar& Sons Pvt. Ltd., Kolkata, 1968 2. KhergamwalaJ.S, “The Negotiable Instruments Act”, N.M.TripathiPvt. Ltd, Mumbai, 1975 3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011					

Table 1: Mapping of COs with POs

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

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

CORPORATE ACCOUNTING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: Ap, Students would be able to **Apply** the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog: Ap, Students would be able to **Apply** various methods of valuation of goodwill and Shares

CO3: Cog: Ap, Students would be able to **Apply Construct** Consolidated balance sheet after Amalgamation

CO4: Cog: Ap, Students would be able to Make **use of** relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog: Ap, Students would be able to **Make use of** relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	ISSUE OF SHARES: Company- Introduction-Characteristics of company-Shares-Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares.	12+6+0
II	VALUATION OF GOODWILL AND SHARES : Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Valuation of shares - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method - Valuation of Rights Issue.Problems.	12+6+0

COURSE CODE	SUBJECT NAME	Cate gory

XCG205		L	T	P	CREDITS
PREREQUISITE NIL	CORPORATE ACCOUNTING	4	2	0	6
		L	T	P	H
C:P:A = 4.50:0:1.50		4	2	0	6
III	AMALAMATION AND ABSORPTION : Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)				12+6+0
IV	BANKING COMPANY ACCOUNTS: Bank Accounts: Rebate on Bills Discounted-Interest in Doubtful Debts-Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).				12+6+0
V	INSURANCE COMPANY ACCOUNTS: Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).				12+6+0
		Lecture	Tutorial	Total	
		60 Hours	30 Hours	90 Hours	
TEST BOOKS 1.Gupta R.L. &Radhaswamy M. recent edition, Sultan Chand & Sons, New Delhi					
REFERENCE 1. ShuklaM.C.Grewal, T.S.Gupta S.C. - Advanced Accounts –recent edition, S.Chand& Co. Ltd, New Delhi 2. Jain &Narang - Advanced Accountancy, recent edition, Kalyani Publishers					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	1	0	1
CO2	2	0	0	0	1	0	0	0	1
CO3	2	2	0	0	1	0	1	0	1
CO4	1	0	0	0	1	1	0	0	1
CO5	1	0	0	0	1	1	0	0	1
Total	8	3	0	0	5	2	2	0	5
Scaled Value									

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

SEMESTER – III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog: R **Find** inverse of a matrix through determinant method.

CO2. Cog, A**Apply** the Rules of differentiation.

CO3.Cog: R **Find** Simple and compound interest.

CO4.Cog: R **Find** Central Tendency and Standard deviation

CO5. Cog:R **Find** correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301					
	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.50:0:1.50	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	MATRICES: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0						
II	DIFFERENTIAL CALCULUS: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	BASIC MATHEMATICS OF FINANCE: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	UNIVARIATE ANALYSIS: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	SIMPLE LINEAR CORRELATION ANALYSIS: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						

TEXT BOOKS

1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).
2. Gupta .S.C and Kapoor .V.K, “Fundamentals of Mathematical Statistics”, 11th Extensively revised edition, Sultan Chand & Sons, (2007).

REFERENCES

1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai (1988).
2. Bhardwaj. R. S, "Business Statistics", JBA publishers, 1999 Reprint (2013)
3. Srinivasa. G, "Business Mathematics and Statistics", 1st Edition 2002, Reprint (2010)
4. P. Navaneetham, Business Mathematics and Statistics, Jay's Publications Trichy.
5. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	0	0	1	1	0	0	0	0	0
CO2	0	1	1	1	0	0	0	0	0
CO3	1	0	1	1	1	0	1	0	1
CO4	0	0	2	0	2	0	1	0	1
CO5	1	1	1	1	1	0	1	0	1
Total	2	2	6	4	4	0	3	0	3
Scaled Value									

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

DIRECT TAX LAWS

COURSE OUTCOMES (Cos):

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** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER III					
COURSE CODE XCG302	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	DIRECT TAX LAWS	4	1	0	5
PREQUISITE - NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
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I	BASIC CONCEPTS: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, Tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	12+3+0						
II	INCOME FROM SALARIES (SEC 15, 16 AND 17) : Scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	12+3+0						
III	INCOME FROM HOUSE PROPERTY: Sec 23 to 27 of Income Tax Act - Computation of Annual value Sec 23, Deductions from annual Value. (Simple problems).	12+3+0						
IV	INCOME FROM OTHER SOURCES: (Simple problems)	12+3+0						
V	TAX MANAGEMENT: Tax deduction at source Sec 192 to 206; Advance payment of tax Sec 208 to 219; Assessment procedures; Tax planning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).	12+3+0						
	THEORY: 50% PROBLEMS:50%	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						
Text Book: 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.								
Reference Book: 1.T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and practice,MarghamPublication,Chennai. 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra.								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	0	0	1	2	1	0	1
CO2	1	0	0	0	1	1	1	0	1
CO3	1	0	0	0	1	1	1	0	1
CO4	1	0	0	0	1	1	1	0	1
CO5	1	1	0	1	1	2	1	0	1
Total	5	4	0	1	5	7	5	0	5
Scaled Value									

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

COMPUTER APPLICATIONS IN BUSINESSCOURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog:*Understand*the usage and applications of computers in Business
 CO2.Cog,Ap*Apply*the dynamics of Preparing Power Point Presentations
 CO3.Cog: R*Adopt* the procedures utilized in Spreadsheet and its Business Applications.
 CO4.Cog: R*Find* Models and methods of generally used Spreadsheet functions
 CO5. Cog:R*Explain*Security issues and measures

SEMESTER III					
COURSE CODE XCG303	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	COMPUTER APPLICATIONS IN BUSINESS	2	0	2	4
PREREQUISITE NIL		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT				Hours Allotted
I	WORD PROCESSING: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.				6+0+12
II	PREPARING PRESENTATIONS: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.				6+0+12
III	SPREADSHEET AND ITS BUSINESS APPLICATIONS: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.				6+0+12
IV	CREATING BUSINESS SPREADSHEET: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.				6+0+12
V	DAY BOOKS: Trial balance – Profit and Loss account — Balance sheet. Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.				6+0+12
		Lecture	Tutorial	Total	
		30 Hours	60	90 Hours	

TEXT BOOK

1. S. Jaiswal, “IT Today”, Galgotia publication private ltd., New Delhi, 2004.

BOOKS FOR REFERENCE

1. Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001

Expected Skills	Assessment Tools
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Make use of Word processing	Through Practical Laboratory work
Create Presentation skill	Through seminar
Create Spread sheets	Through Practical Laboratory work
Make use of spreadsheet in business	Through Practical Laboratory work
Working with Balance sheet	Through Practical Laboratory work

Table 1: Mapping of COs with POs

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

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

DISASTER MANAGEMENT

University Mandatory– Common to all

SEMESTER-IV

COMPANY LAW

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Explain* the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, *Compare and contrast* Memorandum of Association and Articles of Association.

CO3: Cog: U, *Summarize the* Rights and liabilities of company shareholders.

CO4: Cog: U, *Describe* powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, *Explain* circumstances and the procedure for winding up of the company

IV SEMESTER						
SUB CODE XCG401	SUBJECT NAME	L	T	P	SS	C
	COMPANY LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	H

C:P:A =4:0:1

4 1 0 1 5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION TO COMPANIES ACT, 1956 AND 2013: Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company –Case Study.	12+3+0
II	DOCUMENTS: Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study.	12+3+0
III	RIGHTS OF SHAREHOLDERS: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study.	12+3+0
IV	RIGHTS OF DIRECTORS: Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study.	12+3+0
V	WINDING UP: Meaning & types, consequences under which the Company can wind up, Case Study.	12+3+0
	Lecture	Tutorial
	60 Hours	15 hours
	Self study	Total
	15 hours	90 hours

Text Book:

1.Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014

Reference Books

1.Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015

2.Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012

3. Ghosh P.K. & Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	0	0	0
CO2	2	0	0	0	1	1	3	0	1
CO3	1	0	0	0	1	0	1	0	1
CO4	2	0	0	0	1	1	2	0	1
CO5	2	0	0	0	1	1	2	0	1
Total	9	1	0	0	5	3	8	0	4
Scaled Value									

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

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: Ap, **Understand** various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase, storing, issue and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Apply** costing techniques for contract work.

SEMESTER IV						
COURSE CODE XCG402	SUBJECT NAME	Category				CREDITS
		L	T	P		
	FUNDAMENTALS OF COST ACCOUNTING	4	1	0		5
PREREQUISITE - NIL		L	T	P		H
C:P:A = 3.50:0:1.50		4	1	0		5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	COST ACCOUNTING: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.	12+3+0						
II	MATERIAL PURCHASE AND CONTROL: Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+3+0						
III	LABOUR COST CONTROL: Labour Turnover- Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	12+3+0						
IV	OVERHEADS: Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.	12+3+0						
V	CONTRACT COSTING: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.	12+3+0						
	(Weightage of Marks, problems 70%, theory 30%)							
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books

1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi

2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai

Reference Books

1. S. P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.

2. S. N. Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	1	0	1
CO2	3	0	0	0	1	0	1	0	1
CO3	3	0	0	0	1	0	1	0	1
CO4	3	0	0	0	1	0	1	0	1
CO5	2	0	0	0	1	1	1	0	1
Total	9	0	0	0	4	1	5	0	5
Scaled Value									

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

E COMMERCE

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, *Classify* and compare the e-commerce business models.

CO2: Cog, U, *Discuss* the security and encryption to protect the networks.

CO3: Cog, U, *Describe* the IT & Cyber Crimes Act 2000.

CO4: Cog, U, *Explain* the models of e payment.

CO5: Cog, U, *Describe* different types on line business transactions.

SEMESTER IV						
COURSE CODE XCG403	SUBJECT NAME	Category				
		L	T	P	CREDITS	
PREREQUISITE – Nil	E COMMERCE	2	0	2	4	
		L	T	P	H	
C:P:A= 3:0:1		2	0	4	6	

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	6+0+12

II	SECURITY AND ENCRYPTION: Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), 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 and protecting servers and clients).	6+0+12						
III	IT ACT 2000 AND CYBER CRIMES IT ACT 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures	6+0+12						
	certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.							
IV	E-PAYMENT SYSTEM: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	6+0+12						
V	ON-LINE BUSINESS TRANSACTIONS: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc)	6+0+12						
		<table> <tr> <td>Lecture</td><td>Practical</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>60 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Practical	Total	30 Hours	60 Hours	90 Hours
Lecture	Practical	Total						
30 Hours	60 Hours	90 Hours						

TEXT BOOK:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

REFERENCE BOOKS:

1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
4. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
5. Sushila Madan, E-Commerce, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co

Expected Skill	Assessment Tool
Make use of Information Technology	Through Lab Practical
	Applications of On-line Business Transactions

Table 1: Mapping of COs with POs

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

CO2	2	0	0	2	1	1	1	0	1
CO3	2	1	0	0	1	2	1	0	1
CO4	1	0	0	3	1	1	1	0	1
CO5	1	0	0	3	1	1	1	0	1
Total	8	1	1	11	6	5	5	0	5
Scaled Value									

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

SEMESTER V

FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog, U, **Outline** types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, **Create** Company and preparation of final accounts.

CO3: Cog, Ap, **Construct** types of voucher and trial balance.

CO4: Cog, An, **Illustrate** the stock items and stock group.

CO5: Aff, Org, **Compare** purchase and sales order processing

SEMESTER V						
COURSE CODE XCG501	SUBJECT NAME	Category				
		L	T	P	C	
PRE REQUISITE- NIL	FINANCIAL ACCOUNTING PACKAGES- TALLY PRACTICAL	4	0	1	5	
C:P:A= 3.50:0:1.50		L	T	P	H	
		4	0	2	6	

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION TO ACCOUNTING: Meaning -Types of Accounts - Journal - ledger-Trial balance.	12+0+6
II	ACCOUNTING PACKAGES: Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	12+0+6
III	ACCOUNTING VOUCHERS: Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	12+0+6
IV	INVENTORY MASTERS: Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	12+0+6
V	BATCH WISE DETAILS: Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	12+0+6
	60 Hours	30Hours
	90Hours	

Text books

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 references

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, NewDelhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, SultanChand and sons, Chennai.
3. Tally – Accounting software S. Palanivel – Margham Publications
4. Computer Applications in Business – Dr. Rajkumar

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	0	0	0	3	0
CO2	1	1	0	3	0	0	3	3	1
CO3	1	1	0	3	0	0	3	3	1
CO4	1	1	0	3	0	0	3	3	1
CO5	1	1	0	3	0	0	3	3	1
Total	7	4	0	12	0	0	12	15	4
Scaled Value									

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

ENTREPRENEURSHIP**COURSE OUTCOMES (Cos):**

- CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth.
- CO2 Cog, App, **Identify** problems and strategies for rural entrepreneurship development.
- CO3 Cog, U, **Explain** role of SIDCO, SIDBI and DIC and problems of MSME.
- CO4 Cog, U, **Describe** Government Policy of Entrepreneurship Development.
- CO5 Cog, U, **Explain** Feasibility and Viability analysis in Project management.

V SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCG502					
	ENTREPRENEURSHIP	2	0	2	4
PRE - REQSITE		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

.UNITS	CONTENT	Hours Allotted
I	ENTREPRENEURSHIP: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; 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.	6+0+12
II	ENTREPRENEURSHIP AND MICRO, SMALL AND MEDIUM ENTERPRISES: Concept of business groups 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.	6+0+12

III	PUBLIC AND PRIVATE SYSTEM: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	6+0+12						
IV	SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY: Significance of writing the business plan/ project proposal; 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, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	6+0+12						
V	MOBILISING RESOURCES: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems	6+0+12						
		<table> <tr> <td>Lecture</td><td>Practical</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>60 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Practical	Total	30 Hours	60 Hours	90 Hours
Lecture	Practical	Total						
30 Hours	60 Hours	90 Hours						

Text Books

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

References:

1. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
4. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
5. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
6. SIDBI Reports on Small Scale Industries Sector.

Expected Skills	Assessment Tool
1. Effective communication—including written skills	Through Group Mini Project writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	1	1	1	3	1
CO2	2	0	0	0	1	1	1	3	1
CO3	2	0	0	0	1	1	1	3	1
CO4	2	0	2	2	1	1	1	3	1
CO5	2	0	2	1	1	1	1	3	1
Total	11	0	4	3	5	5	5	15	5

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

SEMESTER –VI

MANAGEMENT ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): **Make use of** ratio analysis and *interpret* it.

CO2: Cog (Ap): **Construct** cash flow statements as per AS3.

CO3: Cog (Ap): **Utilize** budgetary controlling technique for decision making.

CO4: Cog (An): **Application** of standard costing techniques and marginal costing.

CO5: Cog (Ap): **Make use of** varioustechniques of capital budgeting for decision making.

VI SEMESTER					
SUB CODE XCG601	SUBJECT NAME	L	T	P	C
	MANAGEMENT ACCOUNTING	4	1	0	5
PRE- REQUISITE		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MANAGEMENT ACCOUNTING: Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.	12+3+0						
II	FUND FLOW STATEMENT: Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.	12+3+0						
III	BUDGET AND BUDGETARYCONTROL : Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.	12+3+0						
IV	VARIANCE ANALYSIS AND MARGINAL COSTING: Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.	12+3+0						
V	CAPITAL BUDGETING: Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication

Reference Books:

1. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
2. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
3. Management Accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	2	0	1	0	1
CO2	2	0	1	1	0	1	1	0	1
CO3	2	1	2	0	1	1	1	0	1
CO4	2	1	1	0	1	1	1	0	1
CO5	2	1	1	0	0	0	1	0	1
Total	10	5	7	3	4	3	5	0	5
Scaled Value									

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

AUDITING PRACTICES**COURSE OUTCOMES (Cos):**

Students would be able to

CO1: Cog, U, **Explain** the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of company auditor

CO5: Cog, U, **Summarize** preparation of audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI						
COURSE CODE XCG 602	SUBJECT NAME	Category				CREDITS
		L	T	P		
	AUDITING PRACTICES	4	1	0		5
PREREQUISITE -NIL		L	T	P		H
C:P:A =3.5:0:1.5		4	1	0		5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Definition – Utility of auditing – Types of audit, Objectives of audit.	9+3+0						
II	PLANNING AND CONDUCT OF AUDIT: Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15+3+0						
III	AUDIT SAMPLING: Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return). Verification & Valuation of Assets & Liabilities.	12+3+0						
IV	COMPANY AUDITOR: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	12+3+0						
V	AUDIT REPORT: characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	12+3+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75Hours						

Text Books

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S. Sudharsanam– S. Chand publishing, New Delhi.

Reference Books

1. Text Book of Auditing by V.K. Batra and K.C. Bagarrra – TMH.
2. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
3. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	3	2	0	1
CO2	2	1	2	0	0	3	2	0	1
CO3	2	1	2	0	1	3	1	0	1
CO4	0	0	0	0	0	3	2	0	1
CO5	1	1	1	1	1	3	1	0	1
Total	6	3	5	1	3	15	8	0	5
Scaled Value									

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

PERSONAL SELLING AND SALESMANSHIP

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog: R, *Definition* and meaning of personal selling and salesmanship.

CO 2: Cog: U, *Demonstrate* the buying motives.

CO3 : Cog: U, *Explain* the selling process.

CO4 : Cog: U, *Demonstration* and presentation of sales report.

CO5 : Cog: U, *Explain* the duties and responsibilities of sales manager.

COURSE CODE XCG603	SUBJECT NAME	Category			
PREREQUISITE –	PERSONAL SELLING AND SALESMANSHIP	L	T	P	C
Nil		2	0	2	4
C:P:A		L	T	P	H
3:0:1		2	0	4	6

SYLLABUS

UNITS	CONTENT	Hours allotted		
I	INTRODUCTION TO PERSONAL SELLING: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	6+0+12		
II	BUYING MOTIVES: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	6+0+12		
III	SELLING PROCESS: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	6+0+12		
IV	SALES REPORTS: reports and documents; sales manual, Order Book, CashMemo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.	6+0+12		
V	SALES MANAGER: Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen.	6+0+12		
		LECTURE	PRACTICAL	TOTAL
		30Hours	60Hours	90 Hours

TEXT BOOKS

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

REFERENCE BOOKS:

1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
5. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Expected Skill	Assessment tools
Develop communication skills	Through Seminar

Use a variety of marketing skills

Organising in- house sales expo

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	1	2	2	2	1
CO2	1	0	0	0	1	1	1	1	1
CO3	1	0	1	0	1	1	2	2	1
CO4	1	0	0	0	0	2	2	2	1
CO5	0	0	0	0	0	2	2	2	1
Total	5	0	1	0	3	8	9	9	5
Scaled Value									

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

COURSE CODE	SUBJECT NAME	Category			
	DISSERTATION	L	T	P	C
		0	0	0	6
PREREQUISITE – Nil		L	T	P	H
C:P:A =4:0:2		0	0	0	8

SYLLABUS FOR DISCIPLINE SPECIFIC ELECTIVES HUMAN RESOURCE DEVELOPMENT

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: U, **Explain** the importance of human resource in an organisation

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe, identify** the training need, implementation, monitoring and assessment procedures of training.

CO4: Cog: U, **Understanding** the importance of performance appraisal system

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER III					
COURSE CODE DSE1A	SUBJECT NAME	Category			
		L	T	P	CREDITS
PREREQUISITE – NIL	HUMAN RESOURCE DEVELOPMENT	4	1	0	5
C:P:A= 4:0:1		L	T	P	H
		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	HUMAN RESOURCE DEVELOPMENT: HRD concept and evolution, Organisation of HR Department, Role and competencies of HR Manager, HR Policies.	12+3+0						
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.	12+3+0						
III	TRAINING AND DEVELOPMENT: Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	12+3+0						
IV	PERFORMANCE APPRAISAL SYSTEM: Nature and objectives; techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions.	12+3+0						
V	COMPENSATION: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	12+3+0						
<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>		Lecture	Tutorial	Total	60Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60Hours	15 Hours	75 Hours						
TEST BOOKS								
1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.								
REFERENCE								
1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.								
2. Decenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.								
3.C.B.Gupta, Human Resource management Sultan Chand & Sons, New Delhi.								

BUSINESS CORRESPONDENCE AND REPORT WRITING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog (U): Aff (Res) **Discuss** the objectives process, functions and importance of business letters. **Comply** the rules and write business letters.

CO2: Cog (Ap), Aff (Res) **Write** letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. **Conform** the points to be considered while writing these letters.

CO3: Cog (Ap), Psy (Imi), **Write** circulars, sales and collection letters in the appropriate format. **Display** the techniques to use mail merge in sending circular letters.

CO4: Cog (U): Aff (Res), **Differentiate** business correspondence with agencies, banks and insurance companies.

Conform the points to be considered while writing these letters.

CO5: Cog (Cre), Psy(Imi), **Formulate** appealing curriculum vitae to apply for a job.

Illustrate the techniques to send curriculum vitae through E-Mail.

SEMESTER III						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	Credits	
DSE1B	BUSINESS CORRESPONDENCE AND REPORT WRITING	4	1	0	5	
C:P:A		L	T	P	Hour	
3.50:0:1.50		4	1	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	BUSINESS COMMUNICATION: Objectives and importance-Process – Business letter-Functions- Effective Business Letters-Appearance and Layout- Kinds of a business letters.	12+3+0						
II	LETTERS OF ENQUIRY: Replies-orders-cancellation-Complaints-Claim and Adjustments.	12+3+0						
III	CIRCULAR LETTERS AND SALES LETTERS: Collection letters-use of mail merge in sending circular letters.	12+3+0						
IV	LETTERS RELATING TO AGENCY: Bank correspondence-Insurance Correspondence-Drafting skills for job Application - Curriculum Vitae through E-Mail.	12+3+0						
V	REPORT-Meaning-Essentials of Good Report-Types of Reports-Business Report-Press Report.	12+3+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand & Sons.

2. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education.

Reference Books:

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.

2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall,

3. M.S. Ramesh and C.C. Pattenshetty, *Effective Business English and Correspondence*, New Delhi, Chand and Company Publications.

FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understands** sources of finance

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Interpret** the dividend policies and theories.

SEMESTER IV						
COURSE CODE DSE2A	SUBJECT NAME	Category				CREDITS
		L	T	P		
PRE - REQUISITE	FUNDAMENTALS OFFINANCIAL MANAGEMENT	4	1	0		5
C:P:A		L	T	P		H
4:0:1		4	1	0		5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization– Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+3+0						
II	SOURCES OF FINANCE AND COST OF CAPITAL: Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.	12+3+0						
II	LEVERAGE AND CAPITAL STRUCTURE THEORIES: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+3+0						
IV	WORKING CAPITAL MANAGEMENT: Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management.	12+3+0						
V	DIVIDEND: Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.	12+3+0						
	Weightage of Marks: (Problem – 70%, Theory – 30%)	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60 Hours</td><td>15 hours</td><td>75 hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 hours	75 hours
Lecture	Tutorial	Total						
60 Hours	15 hours	75 hours						

TEXT BOOKS

1. Prasanna. Chandra, Financial Management, TMH, New Delhi.
2. M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Gupta, Financial Management, Kalyani Publishers.
2. I. M. Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.

INVESTMENT MANAGEMENT

COURSE OUTCOMES (Cos):

Students would able be to

CO1: Cog: U, **Summarize** the basic objective of investment and its sources.

CO2: Cog: U, **Explain** the important types of risks involved.
 CO3: Cog: U, **Describe** the forms of investment
 CO4: Cog: U, **Explain** the importance of time value of money
 CO5: Cog: U, **Explain** the importance of primary and secondary markets.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE2B	INVESTMENT MANAGEMENT	4	1	0	5
PREREQUISITE		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.	12+3+0						
II	RISK: Systematic and Unsystematic risk - risk and return, Capital and Revenue returns. (Theory Only)	12+3+0						
III	BANK DEPOSITS: Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.	12+3+0						
IV	TIME VALUE OF MONEY: Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).	12+3+0						
V	PRIMARY MARKET VS SECONDARY MARKET: Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.

Reference Books

1. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
2. Preetisingh- Investment Management- Himalaya Publishing House.

BANKING AND INSURANCE

COURSE OUTCOMES (Cos):

- CO1: Cog: U, **Explain** functions of banking and banker customer relationship.
 CO2: Cog: U, **Summarize** the different forms of cheques and duties of paying banker.
 CO3: Cog: U, **Describe** principles of sound lending.
 CO4: Cog: U, **Summarize** the importance of internet banking.
 CO5: Cog: U, **Explain** the concept of insurance

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE3A	BANKING AND INSURANCE	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.	12+3+0						
II	CHEQUES AND PAYING BANKER: Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.	12+3+0						
III	BANKING LENDING: principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.	12+3+0						
IV	INTERNET BANKING: Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.	12+3+0						
V	INSURANCE: Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House

Reference Books:

1. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
2. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
3. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
4. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

COURSE OUTCOMES (Cos):

CO1: Cog: U, *Explain* the Corporate tax structure in India.

CO2: Cog: U, **Outline** Tax planning for new business entrants.

CO3: Cog: U, *Summarize* Tax planning with reference to specific management decisions.

CO4: Cog: U, ***Explain*** the Special provisions relating to non-residents.

CO5: Cog: U, *Summarize the* tax planning with reference to Business Restructuring.

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.	12+3+0						
II	TAX PLANNING-1: Tax planning with reference to setting up of a new business: Location aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.	12+3+0						
III	TAX PLANNING-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	12+3+0						
IV	SPECIAL PROVISIONS RELATING TO NON-RESIDENTS DOUBLE TAXATION RELIEF; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.	12+3+0						
	TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.	12+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Vinod K. Singhanian and Monica Singhanian, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.

Reference Books:

1. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
2. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi

INTERNATIONAL BUSINESS**COURSE OUTCOMES**

Students would be able to

CO1: Cog: U, *Summarize* Globalization and its importance in world economy.

CO2: Cog: U, *Outline* tariff and non-tariff measures

CO3: Cog: U *Explain* Powers and Functions of *International Organizations and Arrangements*

CO4: Cog, U: *Describe* Role of IT in international business

CO5: Cog, U: *Describe* the Measures for promoting foreign investments into India

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE4A	INTERNATIONAL BUSINESS	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=3:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION TO INTERNATIONAL BUSINESS: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.	12+3+0
II	THEORIES OF INTERNATIONAL TRADE: An overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.	12+3+0
III	INTERNATIONAL FINANCIAL ENVIRONMENT: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	12+3+0

IV	ORGANISATIONAL STRUCTURE FOR INTERNATIONAL BUSINESS OPERATIONS; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	12+3+0						
V	FOREIGN TRADE PROMOTION: Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs).; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>15 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.

Reference Books:

1. Sumati Varma, International Business, Pearson Education.
2. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
3. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
4. Bennett, Roger. International Business. Pearson Education.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICES

COURSE OUTCOMES (Cos):

- CO1: Cog: U, *Explain* functions and importance of office and office manager.
- CO2: Cog: U, *Summarize* the different forms of stationery used in office.
- CO3: Cog: U, *Describe* office mechanization with merits and demerits.
- CO4: Cog, U, *Summarize* the modes of payment.
- CO5: Cog, U, *Explain* the role of secretary in office.

SEMESTER V					
COURSE CODE	SUBJECT NAME	Categor y			
		L	T	P	CREDITS
DSE4B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICES	4	1	0	5
PREREQUISIT ENIL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	OFFICE AND OFFICE MANAGEMENT: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.	12+3+0						
II	STATIONERY: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	12+3+0						
III	MODERN OFFICE EQUIPMENTS: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.	12+3+0						
IV	BANKING FACILITIES: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed)	12+3+0						
V	ROLE OF SECRETARY: Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	12+3+0						
		<table> <tr> <td style="color: red;">Lecture</td><td style="color: red;">Tutorial</td><td style="color: red;">Total</td></tr> <tr> <td style="color: red;">60 Hours</td><td style="color: red;">15 Hours</td><td style="color: red;">75 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours
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60 Hours	15 Hours	75 Hours						
Text Books: 1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.. 2. Leffingwell and Robinson:Text book of Office Management, Tata McGraw-Hill.								
1. Terry, George R: Office Management and Control. 2. Ghosh, Evam Aggarwal: KaryalayaPrabandh, Sultan Chand & Sons. 3. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.								

SYLLABUS FOR MINOR COURSES CYBER LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog(U): *Discuss* the Category and types of Cyber Crimes

CO2: Cog(U): *Explain* the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV						
COURSE CODE	COURSE NAME	L	T	P	C	
	CYBER LAWS	1	0	0	1	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	1:0:0	1	0	0	1	

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	Cyber Regulations – Cybercrimes – categories – person, property, Government – types – stalking, harassment, threats, security & privacy issues	8						
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC	7						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>15 Hours</td><td>-</td><td>15Hours</td></tr> </table>	Lecture	Tutorial	Total	15 Hours	-	15Hours	
Lecture	Tutorial	Total						
15 Hours	-	15Hours						
Text Book 3. IT Act 2000, 4. Rohas Nagpal, IPR & Cyberspace – Indian Perspective								

GST MODEL

COURSE OUTCOMES (Cos):

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER V						
COURSE CODE	COURSE NAME	L	T	P	C	
	GST MODEL	1	0	0	1	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	1:0:0	1	0	0	1	

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax	8

	e.Registration f.Time, Value and Place of Supply	
II	a.Input Tax Credit b.Tax Invoice, Credit and Debit Note c.Payment of Tax d.Accounts, Records and Returns e.Assessment and Audit f.Electronic Commerce	7
	Lecture 15 Hours	Tutorial -
	Total 15Hours	
Text Book 3. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2 nd Edition, April 2009. 4. Sharma. K.K. “A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.		

PERT and CPM

COURSE OUTCOMES (Cos):

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	8
II	Construction of Network – Determination of floats (total, free, independent & interfering) Crashing of Simple Networks.	7
	Lecture 15 Hours	Tutorial -
	Total 15Hours	
Text Book 3. Operations Research Techniques for Management 7 th Edition, Kapoor V.K., Sultan Chand & Sons. 4. Operation Research – Gupta & Sharma, National Publishers, New Delhi.		

4. a. Curriculum and Syllabus of the B.com FT programme – After Revision

CURRICULUM AND SYLLABI OF B.COM

REGULATION – 2022

SEMESTER – I

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT101 / XFT101	Tamil – I / Foundational Tamil – I	3	0	0	0	3	3
Part – II	XGE102	English – I	3	0	0	0	3	3
Core – 1	XCG103	Principles of Accountancy	5	1	0	0	6	5
Core – 2	XCG104	Business Organisation and Management	5	1	0	0	6	5
Core – 3	XCG105	Business Laws	5	1	0	0	6	5
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	22	3	0	1	30	22

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT201 / XFT201	Tamil – II / Foundational Tamil – II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 4	XCG203	Advanced Accountancy	5	1	0	0	6	5
Core – 5	XCG204	Corporate Law	5	1	0	0	6	5
SEC – 1	XCG205	Skill Enhancement Elective Course – 1	3	1	2	0	6	5
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0

		Total	20	3	2	1	30	22
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SEMESTER – III

Category	Code	Course Name	L	T	P	SS	H	C
Core – 6	XCG301	Corporate Accounting	4	1	0	0	5	5
Core – 7	XCG302	Business Mathematics and Statistics	4	1	0	0	5	5
SEC – 2	XCG303	Skill Enhancement Elective Course – 2	3	1	2	0	6	5
DSE – 1	XCG304	Discipline Specific Elective – 1	4	0	0	1	5	4
GE – 1		Open Elective – 1	3	0	0	0	3	3
UMAN – 3	XUM003	Disaster Management	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/ E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	19	3	2	2	30	23

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	C
Core – 8	XCG401	Innovative Entrepreneurial Development	4	0	0	0	4	5
Core – 9	XCG402	Income Tax Theory Law and Practice	4	1	0	0	5	5
Core – 10	XCG403	Goods and Service Tax	4	1	0	0	5	5
SEC – 3	XCG404	Skill Enhancement Elective Course – 3	3	0	2	0	5	5
DSE – 2	XCG405	Discipline Specific Elective – 2	4	0	0	0	4	4
GE – 2		Open Elective – 2	3	0	0	0	3	3
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	22	2	2	0	30	27

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	H	C
Core – 11	XCG501	Cost Accounting	5	0	0	1	6	5
Core – 12	XCG502	Research Methodology	5	0	0	1	6	5
SEC – 4	XCG503	Skill Enhancement Elective Course – 4	3	1	2	0	6	5
DSE – 3	XCG504	Discipline Specific Elective – 3	4	0	0	1	5	4
GE – 3		Open Elective – 3	3	0	0	0	3	3
IPT	XCG505	Internship Practical Training	0	0	0	0	0	4
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	20	1	2	3	30	26

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	H	C
Core – 13	XCG601	Management Accounting	5	0	0	1	6	5
DSE – 4	XCG602	Discipline Specific Elective – 4	4	0	0	1	5	4
Project	XCG603	Project	4	4	0	5	13	6
UMAN – 4	XUM005	Cyber Security	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	2
		Total	14	4	0	8	30	18

LIST OF SKILL ENHANCEMENT ELECTIVE COURSES

Semester – II

SEC – 1 (Any one of the following)

Category	Code	Course Name	L	T	P	H	C
SEC1A	XCG205A	Computer applications in business	3	1	2	6	5
SEC1B	XCG205B	Event Management	3	1	2	6	5
SEC1C	XCG205C	Stock Market Operations	3	1	2	6	5

Semester – III

SEC – 2 (Any one of the following)

Category	Code	Course Name	L	T	P	H	C
SEC2A	XCG303A		3	1	2	6	5
SEC2B	XCG303B	Business Incubation	3	1	2	6	5
SEC2C	XCG303C	New Venture Planning and Development	3	1	2	6	5

Semester – IV

SEC – 3 (Any one of the following)

Category	Code	Course Name	L	T	P	H	C
SEC3A	XCG404A	Mind Management	3	0	2	5	5
SEC3B	XCG404B	Training and Development	3	0	2	5	5
SEC3C	XCG404C	Business Communication	3	0	2	5	5

Semester – V

SEC – 4 (Any one of the following)

Category	Code	Course Name	L	T	P	H	C
SEC4A	XCG503A	Computerised Accounting – Tally Practical	3	1	2	6	5
SEC4B	XCG503B	Banking and Micro Finance	3	1	2	6	5
SEC4C	XCG503C	Mutual Fund	3	1	2	6	5

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES

Semester – III

DSE – 1 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A	XCG304A	Principles of Marketing	4	0	0	1	5	4
DSE1B	XCG304B	Business Economics	4	0	0	1	5	4
DSE1C	XCG304C	Project Management	4	0	0	1	5	4

Semester – IV

DSE – 2 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A	XCG405A	Auditing Practices	4	0	0	0	4	4
DSE2B	XCG405B	Indian Economy	4	0	0	0	4	4
DSE2C	XCG405C	Fundamentals of Financial Management	4	0	0	0	4	4

Semester – V

DSE – 3 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE3A	XCG504A	Consumer Affairs	4	0	0	1	5	4
DSE3B	XCG504B	Business Tax Procedures and Management	4	0	0	1	5	4
DSE3C	XCG504C	Human Resource Management	4	0	0	1	5	4

Semester – VI

DSE – 4 (Any one of the following)

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A	XCG602A	Banking Theory Law and Practice	4	0	0	1	5	4
DSE4B	XCG602B	Good Governance	4	0	0	1	5	4
DSE4C	XCG602C	Advertising and Personal Selling	4	0	0	1	5	4

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	Recognize (miLahsk; fhZjy;) gy;NtW mwpQh; ngUkf;fspd; njhz;Lfisj; jkpo;nkhop %yk; mwpe;J nfhs;sy;.	Cognitive	Remember
CO2	Choose (njhpT nra;jy;) gd;Kfg; ghpkhzq;fspd; ftpijfis ,yf;fpaq;fs; %yk; mwpe;J nfhs;sy;.	Cognitive	Remember
CO3	Describe (tpsf;Fjy;) jkpo; kfsphpd; ciuahLy; rpwg;Gr; nra;jpfis czh;jy;.	Cognitive	Understand
CO4	Apply (tpsf;Fjy;) gy;NtW fiy;Jiwr; rhh;e;j gphpTfs;> kz;zpd; ghLy;fs; Fwpj;Jj; njspT ngwy;.	Cognitive	Apply
CO5	Analyze (gFj;jy;) rpWfijfspd; Njhw;wk; kw;Wk; tsh;r;rp epiy ehLfq;fs; - ftpij Fwpj;Jj; njspT ngWjy;.	Cognitive	Analyze

myF-1	jkpo; mwpQh;fSk; jkpo;j;njhz;Lk;	9	
ghujpahh;> ghujpjhrd;> ehkf;fy; ftpQh;> rp.,yf;Ftdhh;> c.Nt.rhkpehj ma;ah;> nj.ngh.kPdhl;rpRe;juk;> ftpkzp Njrpaptehafk; gps;is njhLh;ghd nra;jpfs;> rpwe;j njhLh;fs;> rpwg;Gg; ngah;fs;.			
myF-2	ftpjfs; (kuGf;ftpij> GJf;ftpij)	9	
kuGf;ftpij : Kbaurd;> thzpjhrd;> Rujh> fz;zjhrd;> cLkiy ehuhaz ftp> gL;Lf;NfhL;iL fy;ahzRe;juk;> kUjfhrrp njhLh;ghd nra;jpfs;. GJf;ftpj : e.gpr;r%h;j;jp> rp.R.nry;yg;gh> K.Nkj;jh> <NuhL jkpod;gd;> mg;Jy; uFkhd;>Qhdf;\$j;jd;> Mye;J}h; Nkhfduq;fd; njhLh;ghd nra;jpfs;.			
myF-3	ciuahLy;fs;> jkpo; kfsphpd; rpwg;G	9	
[p.A.Nghg; kw;Wk; tPukhKdpthpd; jkpo;g;gzp> nghpahh;> mz;zh> Kj;Juhkypq;fj;Njth;> mk;Ngj;fh;> fhkuhrh;> kh.ngh.rptQhdk;> fhapNj kpy;yj; rKjhaj; njhz;L. md;dp ngrz;L; mk;ikahh;> %thY}h; uhkhkpu;jk;khs;> Lhf;Lh; Kj;JyL;Rkp nuL;b> NtYehr;rpahh;>ts;spak;ik> uhzp kq;fk;khs; rpwg;G.			
myF-4	ehL;Lg;Gwg;ghLy;	9	
jhyhL;Lg;ghLy;> njhopy; ghLy;> xg;ghhpg; ghLy;.			
myF-5	,yf;fpa tuyhW	9	
ciueiL> rpWfij> ehLf;f> ftpjfs;.			
LECTURE	TUTORIAL	PRACTICA	TOTA
4	L	L	L
5	---	---	45

ghl E}y;fs;:

Kidth; fh.nry;tFkh; (njh.M.)> nghJj;jkpo;> kh;h;r; - 2022> JiuNfh gjpg;gfk;> mUk;ghf;fk;> nrd;id - 106. 9884159972.

Kidth; K.mUzhryk; (g.M.) – jkpo; ,yf;fpa tuyhW – 2012> mUz; gjpg;gfk;>

jiuj;jsk;> ghyl[p efh;> SBI fhydp> fz;NLhd;nkz;L;> jpUr;rp - 1. 9894440530

R.rf;jpNty; - ehL;Lg;Gw ,ay; Ma;T> kzpthrfh; gjpg;gfk; - 12> Nkyrd;djp tPjp> rpjk;guk; - 1. Kidth; Nfh.nghpaz;zd; - mbg;giL vspa jkpo; ,yf;fzk; - 2003 –tdpjh gjpg;gfk;> 11-ehdh njU>ghz;b g[hh;> jp.efh;> nrd;id - 17.

ghh;it E}y;fs;:

Kidth; e.nydpd;> jhyhL;Lg; ghLy;> gpg;uthp - 2015> gpUe;jh gjpg;gfk;> jQ;rhT+h; - 5.

Nfh. ntq;fLhryk; (njh.M.) - 2005> jkpo; ,yf;fpa iftpsf;F> md;id ru];tjp gjpg;gfk;>

Fbahj;jk;. Kidth; ,uh[h tujuh[h - gad;Kiwj; jkpo; - [{d; 2015> rptFU gjpg;gfk;> 7/40> fpof;Fr; nrl;b;njU>guq;fpkiy> nrd;id - 16.

Table 1: Mapping of COs with POs

	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

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
XFT101	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	caph; vOj;Jf;fs; - nka;naOj;Jfs; tifg;gLj;jp epidT+l;ly;	Cognitive	Remember
CO2	cly; cWg;Gg; ngah;fs; - vspa nrhw;fis njhFj;Jf; \$Wjy;	Cognitive	Remember
CO3	Xyp NtWghLisg; Ghpe;J nfhs;Sk; jpwd; ngwy;	Cognitive	Understand
CO4	jkpopy; ciuahLy; - ,aw;ifia tUzpj;jy;.	Cognitive	Apply
CO5	mwnewpf; fUj;Jf;fis tifg;gLj;Jk; jpwd; ngwy;.	Cognitive	Analyze

myF– 1	vOj;Jf;fspd; tiffs;	9
caph; vOj;Jf;fs; - nka;naOj;Jfs; - gphpj;J vOJjy; - Nrh;j;J vOJjy; - nghUs; tpsf;fk; mwpjy;		
myF– 2	vspa jkpo;r; nrhw;fis tifg;gLj;Jjy;	9
cly; cWg;Gg; ngah;fs; - vspa jkpo;r; nrhw;fs; tifg;gLj;Jjy;		
myF– 3	xyp NtWghL;Lj; jpwd;	9
xyp NtWghLfs; - nrhy; tiffs;		
myF– 4	ciuahLy;	9
jkpopy; ciuahLy; - ,aw;ifia; gw;wp mwpjy; - tUzid nra;jy;		
myF– 5	mwnewpf; fUj;Jf;fisg; gpd;gw;Wjy;	9
tpohf;fs; - mwnewpf; fijfs; - gpioapd;wpg; gb;jy;> vOJjy;		
LECTURE	TUTORIAL	PRACTICAL
45	---	---
		TOTAL
		45

ghIE}y;fs;:

Kidth; Nfh.nghpaz;zd; - mbg;giL vspa jkpo; ,yf;fzk; - 2003> tdpjh gjpg;gfk;> 11> ehdh
njU> ghz;bg[hh;> jp.efh;> nrd;id - 17.

1. jkpo;ehL muR ntspapl;Ls;s jkpo;g; E}y;fs;> tFg;G - 6> 7> 8.

[illegible]

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

Course Code	Course Name	L	T	P	C
XGL102	English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

On the successful completion of this course students would able to

C02: 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.

Unit	Contents	Hours Allotted						
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	9						
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	9						
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9						
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.)	9						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>36</td><td>0</td><td>36</td></tr> </tbody> </table>	Lecture	Tutorial	Total	36	0	36
Lecture	Tutorial	Total						
36	0	36						

Text books

3. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman
4. 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

PRINCIPLES OF ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	PRINCIPLES OF ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0.5:1.5	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Understand the basic Accounting Standards.

CO2: Cog (AP): Prepare cashbook and other accounts necessary while running a business.

CO3: Cog (AP): Apply various Methods of computing depreciation.

CO4: Cog (AP): Make use of various adjustments in the final accounting preparation to identify net profit of Sole Proprietorship.

CO5: Cog (AP): Prepare the Receipt and Payment Account, Income and Expenditure Account and Balance Sheet for nonprofit organization

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards – Journal – Ledger - Trial Balance – Rectification of Errors.	12+3+0
II	Subsidiary Books & Bank Reconciliation Statement Subsidiary Book - Meaning – Types – Advantages – Purchase – Purchase Return – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0

III	Depreciation Accounting: The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.	12+3+0						
IV	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 - Final Accounts with Adjustments.	12+3+0						
V	Accounting for Not-for-Profit Organisations Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.	12+3+0						
	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) analyse 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. 5. Prepare financial statements manually and using appropriate software. 6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.							
		<table><tr><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td>60</td><td>15</td><td>75</td></tr></table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books:

4. Reddy T.S & A. Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
6. Pillai, R.S.N. Bagawathi & S. Uma - Advanced Accounting (Financial Accounting) volume-I, S. Chand & Co. Ltd., New Delhi.

Reference Books:

5. Gupta, R.L. & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
6. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
7. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
8. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
9. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
10. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.

E-Resources:

3. <https://www.principlesofaccounting.com/>
4. <https://web.ung.edu/media/Institution-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>
5. https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Principles%20of%20Accountancy/Final_Book_Work.pdf

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

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

BUSINESS ORGANISATION AND MANAGEMENT

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

Course Outcome (COs):

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

CO1: Cog (U): *Distinguish each form of business*

CO2: Cog (Ap): *Prepare draft of Article of Association & Memorandum of Association for a business*

CO3: Cog (U): *Explain principles and functions of management implemented in the Organization.*

CO4: Cog (U): *Explain* the managerial skills used in business.

CO5: Cog (U): *Summarize* the concept of Delegation of Authority, coordination, and control.

Syllabus:

Unit	Content	Hours Allotted
I	Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.	12+3+0
II	Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).	12+3+0
III	Principles and Functions of Management Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.	12+3+0
IV	Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.	12+3+0

V	Authority, Coordination, and Control				12+3+0
	Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control- Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.				
	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. Prepare the Article of Association & Memorandum of Association/ rules and regulations/bye laws for the form of business organisation chosen in Unit 1. 3. 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. 4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.				
		Lecture 60	Tutorial 15	Total 75	
Text Books 1. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.					
Reference books: 1. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications. 2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks. 3. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.					
E-Resources: 1. https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf					

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

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

BUSINESS LAWS

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

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Examine various aspects of entering into a contract and implications of different types of contract*

CO2: Cog (U): *Interpret the regulation governing the Contract of Sale of Goods*

CO3: Cog (U): *Discuss the laws governing partnership and legal consequences of their transactions.*

CO4: Cog (U): *Describe the significant provisions of the Competition Act and Consumer Protection Act to protect the interest of the consumers.*

CO5: Cog (U): Explain the law governing regulation and management of foreign exchange under FEMA

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+3+0
II	Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.	12+3+0
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+3+0

IV	Competition Act, 2002 and Consumer Protection Act, 2019 Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019:	12+3+0						
	Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties							
V	Foreign Exchange Management Act, 1999 Important definition, Regulation and management of foreign exchange, RBI Act, RBI Guidelines on KYC.	12+3+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>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book 1. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing 2. Ravi								
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. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing. 4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.								
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg52/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	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	0	0	0	1	0
CO4	3	2	0	0	0	0	0	0	0	1	0
CO5	3	2	0	0	0	0	0	0	0	1	0
Total	15	10	0	0	0	0	0	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	XUM001	L	T	P	SS	C
COURSE NAME	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	1
PREREQUISITES	Not Required	L	T	P	SS	H
C:P:A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES		Domain		Level		
CO1	<i>Relate</i> and <i>Interpret</i> the human ethics and human relationships	Cognitive		Remember, Understand		
CO2	<i>Explain</i> and <i>Apply</i> gender issues, equality and violence against women	Cognitive		Understand, Apply		
CO3	<i>Classify</i> and <i>Develop</i> the identify of women issues and challenges	Cognitive & Affective		Analyze Receive		
CO4	<i>Classify</i> and <i>Dissect</i> human rights and report on violations.	Cognitive		Understand, Analyze		
CO5	<i>List</i> and respond to family values, universal brotherhood, fight against corruption by common man and good governance.	Cognitive & Affective		Remember, Respond		
UNIT I HUMAN ETHICS AND VALUES						3+3
HUMAN ETHICS AND VALUES Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development						
UNIT II GENDER EQUALITY						3+3
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment.						
UNIT III WOMEN ISSUES AND CHALLENGES						3+3
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.						
UNIT IV HUMAN RIGHTS						3+3
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline- Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.						
UNIT V GOOD GOVERNANCE						3+3
Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.						
		LECTURE	SELF STUDY			TOTAL
		15	15			30
REFERENCES						

14. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
15. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
16. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimla: Indian Institute of Advanced Studies, 1998).
17. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
18. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
19. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).
20. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).
21. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)
22. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Thanjavur: 2010).
23. 10. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
24. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
25. Weblink of Transparency International: <https://www.transparency.org/>
26. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – II

TAMIL – II

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

Table 1: Mapping of COs with POs

	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

FOUNDATIONAL TAMIL - II

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

Table 1: Mapping of COs with POs

	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

ENGLISH - II

Course Code	Course Name	L	T	P	C
	ENGLISH – II	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2:0:1	3	0	0	3

Course Outcomes (COs):

On the successful completion of this course students would able to

ADVANCED ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	ADVANCED ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (Ap): Prepare accounts under Hire Purchase and Installment Purchase system;

CO2: Cog (Ap): Apply appropriate software to workout royalty accounts;

CO3:Cog (Ap): Prepare the accounts relating to consignment business;

CO4: Cog (Ap): Prepare the accounts for Admission, Retirement and Dissolution of partnership firms

CO5:Cog (Ap): Prepare the insurance claim statement for business enterprises against business losses and

CO6:Cog (Ap): Prepare departmental accounts;

Syllabus:

Unit	Content	Hours Allotted
I	Accounting for Hire Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and repossession (manually and using appropriate accounting software).	12+3+0
II	Royalty (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account (manually and using appropriate accounting software) including impact of Strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee	12+3+0
III	Accounting for Partnership: Admission, Retirement and Dissolution of partnership firms including insolvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.	12+3+0
IV	Insurance Claims Insurance policy for a business firm – Procedure for taking up Insurance Policy	12+3+0

	for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.							
V	Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.	12+3+0						
	Problem 80%; Theory 20%							
	Practical Exercises: The learners are required to: 1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making. 2. Prepare Royalty Accounts with appropriate software. 3. Visit a local departmental store to gain in-house knowledge on accounts keeping. 4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit 5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books 1. Jain, S. P., & Narang, K. L. (2016). <i>Advanced Accountancy</i> . New Delhi: Kalyani Publishers. 2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). <i>Financial Accounting</i> . New Delhi: Vikas Publishing House Pvt. Ltd. 3. Dam, B. B., & Gautam, H. C. (2019). <i>Advanced Accounting</i> . Guwahati: Gayatri Publications.								
Reference books: 1. Goyal, B. K., & Tiwari, H. N. (2019). <i>Financial Accounting</i> . New Delhi: Taxmann Publication. 2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). <i>Introduction to Financial Accounting</i> . London: Pearson Education. 3. Monga, J. R. (2017). <i>Financial Accounting: Concepts and Applications</i> . New Delhi: Mayur 4. Godwin, N., Alderman, W., & Sanyal, D. (2016). <i>Financial Accounting</i> . Boston: Cengage Learning. 5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). <i>Advanced Accounts</i> . Vol.-I. New Delhi: S. Chand Publishing.								
E-Resources: 1. https://www.researchgate.net/publication/267151510_Advanced_Financial_Accounting_-_Volume_01								

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	1	0	0	1	0
CO2	3	1	0	0	0	0	1	0	1	1	0
CO3	3	1	0	0	0	0	1	0	1	1	0
CO4	3	1	0	1	0	0	1	0	1	1	0
CO5	3	1	0	1	0	0	1	0	1	1	0
Total	15	5	0	2	0	0	5	0	4	5	0

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE LAW

Course Code	Course Name	L	T	P	C
	CORPORATE LAW	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1:Cog (U): Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;

CO2: Cog (U): Summarise Company processes, meetings, and decisions

CO3: Cog (U): Explainthe role of Board of directors and their legal position;

CO4: Cog (U): Explainregulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up.

CO5:Cog (U): Explain the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers

Syllabus

Unit	Content	Hours Allotted
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.	12+3+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	12+3+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.				12+3+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.				12+3+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.				12+3+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.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Book: 1. Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot. 2. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.					
Reference Books: 1. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd..					
E-Resources 1. https://onlinecourses.swayam2.ac.in/cec20_hs23/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	0	1	0	0	0	0
CO2	3	2	0	0	0	0	1	0	0	0	0
CO3	3	2	0	0	0	0	1	0	0	0	0
CO4	3	2	0	0	0	0	1	0	0	0	0
CO5	3	2	0	0	0	0	1	0	0	0	0
Total	15	10	0	0	0	0	5	0	0	0	0

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

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
	COMPUTER APPLICATIONS IN BUSINESS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	0	2	6

Course Outcome (COs):

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

CO1: Cog (U): *Explain* Operating System, Overview of various Computer, & Mobile OS and Applications

CO2: Cog (AP): *Summarise* various features of Word processing such that Table, Mail merge, Hyperlink, etc.

CO3: Cog (AP): *Prepare* a business presentation using MS PowerPoint;

CO4: Cog (Ap): *Make use of* MS Excel for various mathematical, logical, and other functions on a large set of data using

CO5: Cog (Ap): *Develop* skills to use RDBMS and MS Access in business processes.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems. Data and information. An overview of various Computer & Mobile OS & Application Usage of payment gateways. Applications of computers in business	12+0+6
II	Introduction to essential tools- I Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros - Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.	12+0+6
III	Introduction to essential tools- II PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Specialeffects in detail - Setting Slide timings.	12+0+6

IV	<p>Introduction to essential tools- III</p> <p>Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.</p> <p>Using Spreadsheet for Data Analysis & Reporting Features Using spreadsheet for analysis of business data and making reports on Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters Correlation and Regression.</p>	12+0+6		
V	<p>RDBMS Concepts & CAAT Tools</p> <p>RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling using ERD, DB Design using Normalization.</p> <p>CAAT Tools: Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros, and Audit Trail.</p>	12+0+6		
		Lecture 60	Practical 30	Total 90
<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1. Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same. 2. Create a Macro for any operating/ functional aspect of business and show its functioning. 3. Identify a business organisation using traditional payment mechanism and introduce them to the usage of online payment gateway and prepare a report on the same. 4. Prepare a word document with any hypothesized data and perform all the above functions therein. 5. Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein. 6. Prepare a Spreadsheet document with any hypothesized data and perform all the above functions 				

therein.

7. By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital Budgeting, Depreciation Accounting.

8. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).

9. Perform the exercises available at the link at the link

https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2uO3trUTicgHDPnzoW_1EM/edit?usp=sharing.

Text books:

3. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.

4. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Reference books:

3. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.

4. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing.

E-Resources:

https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Table 1: Mapping of COs with POs

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

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

EVENT MANAGEMENT

Course Code	Course Name	L	T	P	C
	EVENT MANAGEMENT	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): **Identify the capability to organize a formal event.**

CO2: Cog (U): **Interpret the learning lessons of organizing the event and Critical Success Factors.**

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

CO4: Cog (AP): Make use of the promotional tools to prepare event marketing

CO5: Cog (AP): *Develop* the sponsorship proposals

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Management: Meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	12+0+6						
II	Planning and Organizing for Events: Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management	12+0+6						
III	Managing Team Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication	12+0+6						
IV	Event Marketing, Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	12+0+6						
V	Sponsorship Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship– forevent organizer, for sponsor; Type of Sponsorship; Making sponsorship database;	12+0+6						
	Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Researchon sponsorship avenues; Converting sponsorship into partnership							
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>30</td><td>90</td></tr> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

Practical Exercises:**The learners are required to:**

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with students of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation.

OR

About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

Text books:

1. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: JohnWiley& Sons Inc.

Reference books:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

E-Resources:

1. <https://www.pdfdrive.com/events-management-e389089.html>
2. <https://www.uou.ac.in/sites/default/files/slm/HM-402.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	1	0	0	1	0
CO2	2	1	0	1	0	0	1	0	2	1	0
CO3	2	1	0	0	0	0	1	2	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	5	2	2	5	0

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relat

STOCK MARKET OPERATIONS

Course Code	Course Name	L	T	P	C
	STOCK MARKET OPERATIONS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	3:0.5:1.5	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain the basic concept of securities market*

CO2: Cog (U): Summarise functions primary market.

CO3: Cog (U): Interpret the Mechanics of Stock Market Trading.

CO4: Cog (U): Explain SEBI and Investor Protection under SEBI Regulation 2018

CO5: Cog (U): Summarise SEBI Guidelines and other Regulations Relating to Demat Trading

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	12+0+6						
II	Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatationfix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.	12+0+6						
III	Secondary Market: Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	12+0+6						
IV	Regulatory Framework: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	12+0+6						
V	Demat Trading: Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	12+0+6						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>30</td><td>90</td></tr> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

Practical Exercises:

The learners are required to:

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

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.

1. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
2. SEBI Regulations from SEBI Website

1. http://ebooks.lpude.in/commerce/mcom/term_4/DCOM507_STOCK_MARKET_OPERATION_S.pdf
2. https://zerodha.com/z-connect/wp-content/uploads/2014/06/TA_wrkbbk.pdf

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

ENVIRONMENTAL STUDIES

	SEMESTER II		L	T	P	SS	C
COURSE CODE	XUM002		1	0	0	1	1
COURSE NAME	ENVIRONMENTAL STUDIES		L	T	P	SS	H
C: P: A	0.8:0.1:0.1		1	0	0	1	2
COURSE OUTCOMES:			Domain			Level	
CO1	<i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.		Cognitive			Remember Understand	
CO2	<i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.		Cognitive			Understand	
CO3	<i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.		Cognitive Affective			Remember Receiving	
CO4	<i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.		Cognitive			Understand Analyse	
CO5	<i>Recognize</i> the impact of population and the concept of various welfare programs, and <i>apply</i> the modern technology towards environmental protection.		Cognitive Psychomotor			Understand Apply	
UNIT - I NATURAL RESOURCES AND ENERGY						3+3	
	World Environment Day and its need- Forest resources: Use, Deforestation– Water resources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining– Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.						

UNIT - II ECOSYSTEMS AND BIODIVERSITY				3+3
	Structure and function of an ecosystem – Producers, consumers and decomposers – Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.			
UNIT – III ENVIRONMENTAL POLLUTION				3+3
	Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies			
UNIT –IV SOCIAL ISSUES AND THE ENVIRONMENT				3+3
	Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.			
UNIT –V HUMAN POPULATION AND THE ENVIRONMENT				3+3
	Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.			
LECTURE		TUTORIALS	PRACTICALS	TOTAL
30		0	-----	30
TEXT BOOKS				
	7. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000). 8. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003). 9. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003). 10. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006). 11. Introduction to International disaster management, Butterworth Heinemann, (2006). 12. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).			
REFERENCES				
	7. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009). 8. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001). 9. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012). 10. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003). 11. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007). 12. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).			
E RESOURCES				

	1. http://www.e-booksdirectory.com/details.php?ebook=10526
	15. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science
	16. https://www.free-ebooks.net/ebook/What-is-Biodiversity
	17. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
	18. http://bookboon.com/en/pollution-prevention-and-control-ebook
	19. http://www.e-booksdirectory.com/details.php?ebook=8557
	20. http://www.e-booksdirectory.com/details.php?ebook=6804
	21. http://bookboon.com/en/atmospheric-pollution-ebook
	22. http://www.e-booksdirectory.com/details.php?ebook=3749
	23. http://www.e-booksdirectory.com/details.php?ebook=2604
	24. http://www.e-booksdirectory.com/details.php?ebook=2116
	25. http://www.e-booksdirectory.com/details.php?ebook=1026
	26. http://www.faadooengineers.com/threads/7894-Environmental-Science

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	0	0	0	0	0	0	0	0	1
CO2	2	0	0	0	0	2	1	0	0	0	1
CO3	2	1	3	0	0	3	1	0	2	1	1
CO4	1	1	2	0	0	3	2	3	0	0	1
CO5	2	1	1	0	0	3	0	0	0	0	1
Total	10	3	6	0	0	11	4	3	2	1	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – III CORPORATE ACCOUNTING

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

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog (Ap): Prepare financial statements of companies including one person company.

CO3: Cog (Ap): Prepare balance sheet after Internal Reconstruction of company

CO4: Cog (Ap): Construct Consolidated balance sheet after Amalgamation.

CO5: Cog (U): Describe the corporate financial reporting.

Syllabus:

Unit	Content	Hours Allotted						
I	Issue of shares Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue .	12+3+0						
II	Preparation of Financial Statements of Companies including one Person Company Preparation of financial statements of corporate entities including one Person Company (excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013.	12+3+0						
III	Internal Reconstruction and Profit or Loss Prior to Incorporation (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b) Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to incorporation.	12+3+0						
IV	Amalgamation of Companies Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.	12+3+0						
V	Corporate Financial Reporting Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of annual report; mandatory and voluntary disclosures through annual report. Contents of the Report of the Board of Directors; E-filing of annual reports of companies.	12+3+0						
	Problem – 80%; Theory 20%							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

<p>Practical Exercises:</p> <p>The learners are required to:</p> <ol style="list-style-type: none"> 1. Collect prospectus issued by reputed companies, examine the matters related to issues of shares. 2. Examine the annual reports of business Organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not. 3. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report. 4. Prepare financial statements using appropriate software. 5. Download company annual reports of reputed companies from the websites and shall analyse the voluntary and mandatory information contained in these statements. 	
<p>TEXT BOOKS</p> <ol style="list-style-type: none"> 1. Dam, B. B. & Gautam, H. C. (2019). Corporate Accounting. Gayatri Publications, 2. Guwahati Goyal, B. K. (2019). Corporate Accounting. New Delhi: Taxman Publication. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning. 	
<p>Reference books:</p> <ol style="list-style-type: none"> 1. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 2. Monga, J. R. (2019). Fundamentals of Corporate Accounting. New Delhi: Mayur Paperbacks. 	
<p>E-Resources:</p> <p>1. http://www.freebookcentre.net > Corporate-Accounting</p> <p>2. https://www.icsi.edu > WebModules > Corporate</p>	

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2
CO1	3	1	1	0	1	0	0	0	0	2	1
CO2	3	2	1	0	0	1	0	0	0	0	0
CO3	3	2	2	0	2	0	0	0	0	0	0
CO4	1	1	1	3	0	0	0	0	1	1	2
CO5	3	2	2	0	1	3	1	0	1	1	2
Total	13	8	1	3	4	3	1	0	2	4	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name	L	T	P	C
	BUSINESS MATHEMATICS AND STATISTICS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (AP): *Apply differential calculus to solve simple business problems*

CO2: Cog (AP): Apply mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money

CO3: Cog (AP): Solve business problems involving complex linear and non-linear relationships between decision variables and their determining factors

CO4: Cog (AP): Apply appropriate graphical and numerical descriptive statistics for different types of data

CO5: Cog (AP): Prepare financial statements of sole proprietors and partnership firms

CO6: Cog (AP): Make use of simple/multiple regression models to analyze the underlying relationships between the variable

Syllabus:

Unit	Content	Hours Allotted
I	<p>Basic Calculus</p> <p>Mathematical functions and their types (linear, quadratic, polynomial, exponential, logarithmic and logistic function). Concepts of limit and continuity of a function. Concept of Marginal Analysis. Concept of Elasticity, Applied Maxima and Minima problems including effect of Tax on Monopolist's Optimum price and quantity, Economic Order Quantity.</p> <p>Application of Integration to marginal analysis; Consumer's and Producer's Surplus. Rate of sales, The Learning Curve.</p>	12+3+0
II	<p>Mathematics of Finance</p> <p>Rates of interest: nominal, effective and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets and Equation of value. Types of annuities: ordinary, due deferred, continuous, perpetual.</p>	12+3+0
	<p>Determination of future and present values using different types of rates of interest. Applications relating to Capital expenditure, Leasing, Valuation of simple loans and debentures, sinking fund (excluding general annuities).</p>	
III	<p>Linear Programming</p> <p>Formulation of Linear programming problems (LPPs), Graphical solutions of LPPs. Cases of unique solutions, multiple optional solutions, unbounded solutions, infeasibility, and redundant constraints. Solution of LPPs by simplex method - maximization and minimization cases. Shadow prices of the resources, Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy. The dual problem: Formulation, relationship between Primal and Dual LPP, Primal and Dual solutions (excluding mixed constraints LPPs). Economic interpretation of the dual.</p>	12+3+0

IV	<p>Statistical Data and Descriptive Statistics Measures of Central Tendency</p> <p>a. Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean Merits and Demerits and applications of mathematical averages</p> <p>b. Positional Averages including Mode and Median (and other partition values - quartiles, deciles, and percentiles) with graphic presentation. Merits and demerits of positional averages</p> <p>Measures of Dispersion: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients; Properties of standard deviation/variance. Moments: Calculation and significance; Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures); Kurtosis.</p>	12+3+0
V	<p>Simple Correlation and Regression Analysis Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation: computation and properties (proofs not required). Probable and standard errors; Rank correlation.</p> <p>Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationships between Correlation and Regression coefficients; Standard Error of Estimate.</p> <p>Index Number: Meaning and uses of index numbers; Construction of Index numbers: fixed and chain base, univariate and composite; Methods of constructing Index numbers. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.</p>	12+3+0
	Practical Exercises:	
	<p>The learners are required to:</p> <ol style="list-style-type: none"> 1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation. 2. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value. 3. Gather information about annuity schemes in the investment markets like monthly home mortgage payments, monthly insurance payments and pension payments, life insurance products work on annuity. Using Excel functions. 4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources. 5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc. 6. Prepare Consumer Price Index Numbers and Time series Analysis. 	

		Lecture	Tutorial	Total	
		60	15	75	
Text Books:					
6. Kapoor, V. K., & Sancheti, D. C. (2014). Business Mathematics, Theory & Applications. Delhi: S. Chand Publishing.					
7. Sharma, S. K., & Kaur, G. (2019). Business Mathematics. Delhi: S. Chand Publishing.					
8. Thukral, J. K. (2017). Business Mathematics. New Delhi: Maximax Publishing House.					
9. Anderson, D. R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning.					
10. Gupta, S. P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.					
Reference books:					
4. Hazarika, P. (2017). A Textbook of Business Statistics. New Delhi: S. Chand Publishing.					
5. Vohra, N. D. (2017). Business Statistics, New Delhi: McGraw-Hill Education India.					
6. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing.					
E-Resources:					
2. https://www.freebookcentre.net/business-books-download .					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	1	0	0	0	0	2	1
CO2	2	2	0	0	0	1	0	0	0	0	0
CO3	0	2	0	0	2	0	0	0	0	0	0
CO4	0	1	0	3	0	3	0	0	1	1	2
CO5	0	2	0	0	1	0	1	0	1	1	2
Total	2	8	0	3	4	4	1	0	2	4	5

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

E BUSINESS

Course Code	Course Name	L	T	P	C
	E BUSINESS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	0	2	6

Course Outcome (COs):

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

CO1: Cog (U): Explain the concept of E-business and its various aspects

CO2: Cog (U): Summarise the skills of designing a website for e-business;

CO3: Cog (U): Explain about e-commerce activities and its applications

CO4: Cog (U): Explain about various payment gateway options.

CO5: Cog (U): Explain the security issues and measures of e-business. Course Contents:

Syllabus:

Unit	Content	Hours Allotted
I	<p>Introduction</p> <p>Overview of E-Business; Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system- Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.</p>	12+0+6
II	<p>Website Designing and Publishing</p> <p>Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing ECommerce website. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.</p>	12+0+6
III	<p>E-Commerce Activities and Operations</p> <p>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; ECommerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance,</p>	12+0+6
	<p>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.</p>	
IV	<p>Payment Gateways Management RDBMS Concepts, Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.</p>	12+0+6
V	<p>Security and Legal Aspects of E-Business</p> <p>E-commerce security – meaning and issues. Security threats in the E-commerce environmentsecurity intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.</p>	12+0+6

Practical Exercises: The learners are required to: 1. Design a Web Page in Notepad and HTML; 2. Design a webpage for a hypothetical e-business model; 3. Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn; 4. Open internet banking account and operate it.					
		Lecture	Tutorial	Total	
		60	30	90	
Text books: 1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd. 2. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education					
Reference books: 1. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.					
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc19_mg54/preview					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	0	1	1	1	0	0	0	3	0
CO2	2	2	2	3	3	1	0	1	0	1	2
CO3	3	2	1	3	1	1	1	0	0	2	2
CO4	3	2	1	3	1	0	1	0	0	2	3
CO5	2	1	2	3	3	1	3	1	1	2	2
Total	12	9	6	13	9	4	7	2	1	10	9

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

BUSINESS INCUBATION

Course Code	Course Name	L	T	P	C
	BUSINESS INCUBATION	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	0	2	6

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

CO1: Cog (U): Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts.

CO2: Cog (U): Describe the process of business incubation, incubator structure, and value propositions leading to start-up development.

CO3: Cog (U): Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator.

CO4: Cog (U): Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan.

CO5: Cog (U): Describe the management of business incubators involving formulation of policy

for entry and exit, employee management, identification of key performance indicators and mentoring process.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy.	12+0+6						
II	Incubation Process Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development.	12+0+6						
III	Incubator Business Environment Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.	12+0+6						
IV	Planning an Incubator Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation	12+0+6						
	marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch.							
V	Managing Business Incubator Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.	12+0+6						
	Practical Exercises: The learners are required to: 1. Develop a comparative study of various business incubators in the context of real- life cases. 2. Analyse the case of a start- up and elaborate upon the business incubation process and business plan structure. 3. Identify funding sources for various business incubators on the basis of real-life examples. 4. Develop a business incubator plan and prepare its management plan.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>30</td><td>90</td></tr> </table>	Lecture	Tutorial	Total	60	30	90
Lecture	Tutorial	Total						
60	30	90						
Text Books 1. Adkins, D. (2002). <i>A Brief History of Business Incubation in the United States</i> . Athens: National Business Incubation Association.								

Reference books:

1. Gerl, E. (2000). *Brick and Mortar, Renovating or Building a Business Incubation Facility*. Athens: National Business Incubation Association

E-Resources:

1. <https://www.pdfdrive.com/the-role-of-business-incubators-in-developing-entrepreneurship-and-creating-new-business-start-e15214283.html>
2. <https://www.scribd.com/book/480283795/Business-Incubator-A-Complete-Guide-2021-Edition>
3. <https://ec.europa.eu/programmes/erasmus-plus/project-result-content/6b48e607-a4eb-42f0-8c5a-898c190e58f5/SUPER%2520Toolkit%2520%255BEN%255D.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	3	1	0	1	1	3	1	1	3	2
CO2	2	2	1	1	1	0	3	1	1	2	2
CO3	2	3	1	2	1	0	2	1	1	2	1
CO4	2	3	2	3	1	0	3	1	2	3	3
CO5	2	2	2	1	1	1	2	1	1	2	1
Total	10	13	7	7	5	2	13	5	6	12	9

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

NEW VENTURE PLANNING AND DEVELOPMENT

Course Code	Course Name	L	T	P	C
	NEW VENTURE PLANNING AND DEVELOPMENT	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	0	2	6

Course Outcome (COs):

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

CO1: Cog (U): Explain the business idea using different techniques and describe sources of innovative ideas.

CO2: Cog (U): Summarise the advantages of acquiring an ongoing venture with a case study;

CO3: Cog (U): Describe the comparative analysis of various government schemes which are suitable for the business idea;

CO4: Cog (Ap): Prepare a marketing plan for a business idea with Economic, market, customer, geographic, sales and competitive analysis.

CO5: Cog (Ap): Prepare and present a well-conceived business plan for New Ventures Business Plan

Syllabus:

Unit	Content	Hours Allotted
I	Starting New Ventures New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.	12+0+6
II	Legal Challenges in Setting up Business Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.	12+0+6
III	Search for Entrepreneurial Capital: The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.	12+0+6
IV	Marketing Aspects of New Ventures Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.	12+0+6
V	Business Plan Preparation for New Ventures Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule.	12+0+6

Practical Exercises: The learners are required to: 1. Generate a business idea using different techniques and describe sources of innovative ideas. 2. Evaluate advantages of acquiring an ongoing venture with a case study. 3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field. 4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1). 5. Develop a marketing plan for the business idea (developed in exercise 1). 6. Prepare and present a well-conceived Business Plan.				
		Lecture 60	Practical 30	Total 90
Text Books: 1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning. 2. Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.				
Reference books: 1. Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning.				
E-Resources: 1. https://www.himpub.com/documents/Chapter2011.pdf 2. http://bvpinst.edu.in/download/2020-21/New%20Venture%20Creation %20Entrepreneurship%20for%20the%2021st%20Century.p df				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	1	1	3	0	2	0	1	2	1
CO2	1	1	2	2	1	0	2	1	1	2	1
CO3	2	1	2	1	2	2	2	1	1	2	1
CO4	3	1	2	0	1	0	2	0	1	2	1
CO5	1	2	2	1	3	2	2	3	1	3	2
Total	9	7	9	5	10	4	10	5	5	11	6

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

PRINCIPLES OF MARKETING

Course Code	Course Name	L	T	P	C
	PRINCIPLES OF MARKETING	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Develop an understanding of basic concepts of marketing, marketing philosophies and*

environmental conditions affecting marketing decisions of a firm

CO2: Cog (U): *Explain the dynamics of consumer behaviour and process of market selection through STP stages.*

CO3: Cog (U): *Describe the process of value creation through marketing decisions involving product development.*

CO4: Cog (U): *Summarise the process of value creation through marketing decisions involving product pricing and its distribution*

CO5: Cog (AP): *Explain the process of value creation through marketing decisions involving product promotion and to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.*

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	12+3+0
II	Understanding Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.	12+3+0
III	Marketing Mix Decision -Product Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	12+3+0
IV	Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies.	12+3+0

V	Promotion Decisions and Developments in Marketing Promotion Decisions: Communication process; Importance of Promotion. Communicating value- Decision about Promotion mix tools including advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix; Integrated Marketing Communication approach. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.	12+3+0			
	Practical Exercise The learners are required to: 1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product. 2. Analyse the marketing mix strategy of a durable and non-durable product. 3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product. 4. Analyse the case of product line extension and impact on business performance. 5. Analyse the distribution strategy of a given product. 6. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.				
		Lecture 60	Tutorial 15	Total 75	
Text Books 1. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.					
Reference books: 1. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications 2. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education. 3. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.					
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg57/preview 2. https://onlinecourses.nptel.ac.in/noc22_mg109/preview					

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	1	0	3
CO2	2	3	1	2	0	0	3	1	0	1	3
CO3	1	2	1	2	1	1	2	1	0	2	3
CO4	2	1	1	1	2	0	0	0	0	1	3
CO5	1	2	1	2	1	1	2	0	0	0	0
Total	8	9	4	7	4	2	7	2	1	4	12

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

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

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 how consumers try to maximize their satisfaction by spending on different goods*

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+3+0
II	Consumer Behaviour and Elasticity of Demand Theory of Demand and supply The 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 of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory	12+3+0
III	Production and cost 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, Isocost 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+3+0

IV	Pricing & 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+3+0
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 causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.				12+3+0
	Practical Exercises: The learners are required to: 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.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books 4. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House. 5. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd. 6. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.					
Reference books: 3. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers. 4. Relevant study material of ICAI: www.icai.org .					
E-Resources 2. 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	0	0	0	0	0	3	1	0	0	0
CO2	1	1	2	0	1	0	1	1	0	1	0
CO3	1	0	2	0	1	0	2	0	0	1	0
CO4	3	2	2	0	1	0	2	2	0	1	0
CO5	3	1	2	0	1	0	2	2	0	1	0

Total	11	4	8	0	4	0	10	6	0	4	0
0 – No relation,		1 – Low relation,		2 – Medium relation,		3 – High relation					

PROJECT MANAGEMENT

Course Code	Course Name	L	T	P	C
	PROJECT MANAGEMENT	3	0	1	4
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

After completion of the course, learners will be able to

CO1: Cog (U): Explain the concept and attributes of projects, project management system, process and its principles.

CO2: Cog (U): Summaries the technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.

CO3: Cog (U): Discuss the schedule for a specific project and its appraisal using various techniques.

CO4: Cog (U): Infer project duration and assess project cost.

CO5: Cog (U): Describe project management in terms of risk and performance.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.	12+3+0
II	Project Preparation and Budgeting Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.	12+3+0
III	Project Scheduling and Appraisal Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.	12+3+0
IV	Project Planning Techniques Determine project duration through critical path analysis using PERT & CPM techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.	12+3+0

V	Project Risk and Performance Assessment Project Risk Management- Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.				12+3+0
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Identify the project running in the local area and list the activities required for project completion. 2. Develop time estimates for various activities. 3. Identify the critical activities of the project using CPM technique. 4. Find out the delays in the activities, if any, and their impact on cost and project completion. 				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books 1. Chandra. P. (2019). <i>Projects: Planning, Analysis, Selection, Financing, Implementation, and Review</i> . New Delhi: Tata McGraw Hill.					
Reference books: 1. Gido, J., & Clements, J. P. (2015). <i>Project Management</i> . New Delhi: Cengage Learning Pvt. Ltd. 2. Gray, C. F., Larson, E. W., & Desai, G. V. (2014). <i>Project Management: The Managerial Process</i> . New Delhi: Tata McGraw Hill.					
E-Resources: 1. https://open.umn.edu/opentextbooks/textbooks/456 2. https://www.opentextbooks.org.hk/system/files/export/15/15694/pdf/Project_Management_15694.pdf					

Table 1: Mapping of COs with POs

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

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

DISASTER MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
	DISASTER MANAGEMENT	0	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2:0:1	2	0	0	2

Course Outcomes (COs):

On the successful completion of this course students would 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.

C04: 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 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	6+0+0						
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 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						

Text Books

3. Singhal J.P., (2010) *Disaster Management*, Laxmi Publications.
4. Tushar Bhattacharya, (2012) *Disaster Science and Management*, McGraw Hill India Education Pvt. Ltd.,

Reference Books:

3. Gupta, A.K., & Nair, S.J., (2011) *Environmental Knowledge for Disaster Risk Management*, NIDM, New Delhi.
4. Kapur Anu, (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	PSO1	PSO2
CO1	0	0	0	0	1	0	0	0	0	0	0
CO2	0	0	0	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	0	0	0
CO4	0	0	0	0	2	0	0	0	1	0	0
CO5	0	0	0	0	2	0	0	0	0	0	0
Total	0	0	0	0	9	0	0	0	1	0	0

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER – IV**INNOVATIVE ENTREPRENEURIAL DEVELOPMENT**

Course Code	Course Name	L	T	P	C
	INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

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

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

CO2: Cog (U): Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): Explain a business idea by adopting systematic process.

CO4: Cog (U): Estimate strategies for successful implementation of ideas.

CO5: Cog (U): Demonstrate a Business Plan.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+3+0
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. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.	12+3+0
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+3+0
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+3+0
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+3+0
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 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.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books: <ol style="list-style-type: none"> Desai, V. (2019). <i>Dynamics of Entrepreneurial Development and Management</i>. Mumbai: Himalaya Publishing House Dollinger, M. J. (2018). <i>Entrepreneurship: Strategies and Resources</i>. New Jersey: Prentice Hall 					
Reference Books: <ol style="list-style-type: none"> Hisrich, R., Peters, M., & Shepherd, D. (2017). <i>Entrepreneurship</i>. New York: McGraw Hill Education. Rao, T. V., & Kuratko, D. F. (2012). <i>Entrepreneurship: A South Asian Perspective</i>. Boston: Cengage Learning. Yadav, V., & Goyal, P. (2015). <i>User innovation and entrepreneurship: case studies from rural India</i>. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from https://link.springer.com/article/10.1186/s13731-015-0018-4 					
E-Resources: <ol style="list-style-type: none"> 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	0	2	0	0	1	1	2	0	0	2	2
CO2	3	2	0	0	0	1	2	1	0	2	0
CO3	3	2	0	1	0	1	1	0	0	2	1
CO4	0	0	3	0	0	0	0	0	0	2	0
CO5	3	3	0	0	1	1	1	1	3	2	
Total	9	9	3	1	2	4	6	2	3	10	3

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

INCOME TAX THEORY LAW AND PRACTICE

Course Code	Course Name	L	T	P	C
	INCOME TAX THEORY LAW AND PRACTICE	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): *Explain the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons*

CO2: Cog (AP): *Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions*

CO3: Cog (AP): Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income

CO4: Cog (AP): Calculate the tax liability of an individual and HUF as well as deductions from gross total income and determine the total income of an individual and HUF

CO5: Cog (Un): Describe the provisions relating to filing of return of income.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Tax Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.	12+3+0
II	Income from Salary Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.	12+3+0
III	Income from House Property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property. Profits and Gains from Business or Profession: Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income- tax Act, Computation of taxable income from Business and profession.	12+3+0
IV	Capital Gains and Income from Other Sources : Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions	12+3+0
V	Computation of Total income and Tax Liability of Individuals 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 of total income and tax liability of individuals. Preparation of Return of Income Filing of returns:	12+3+0

	Manually and on-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory on-line filing of returns for specified assesses				
	Practical Exercises: The learners are required to: 1. Identify Two 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 learnings from the exercise; 2. File Income-tax return of individuals and HUF; 3. Compute income under different heads, total income, and tax liability of an individual and HUF; 4. Apply for TAN for a firm and file its TDS return; 5. Visit the website of Income Tax Department, Government of India and fill the various online ITR forms with hypothetical data.				
		Lecture	Tutorial	Total	
		60	15	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.sccc.edu/sites/default/files					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	2	1	0	0	0	0	0	3	1
CO2	2	1	0	1	0	0	0	0	0	3	1
CO3	3	0	2	1	0	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	11	3	6	5	0	0	0	1	2	10	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

GOODS AND SERVICE TAX

Course Code	Course Name	L	T	P	C
	GOODS AND SERVICE TAX	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain* the concept of Goods and service tax and structure of GST.

CO2: Cog (U): *Describe* the concept of supply under GST law and Levy of GST.

CO3: Cog (U): *Explain* input tax credit under GST law.

CO4: Cog (U): *Explain* the procedure for registration under GST law.

CO5: Cog (U): *Summarise* the different assessment under GST.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction: 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.	12+3+0
II	Concept of Supply under GST law: Concept of supply including composite and mixed supply, Place, Time, and Value of taxable supply, Significance of consideration. Registration under GST law: Threshold Limits for Registration, Persons liable for Registration, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Deemed Registration, Special Provisions relating to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.	12+3+0
III	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	12+3+0
IV	Input Tax Credit under GST law:	12+3+0

	Meaning, Eligibility and Conditions for taking Input Tax Credit, Apportionment of credit and blocked credits, Availability of credit in special circumstances, Taking Input Tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess.							
V	Other Procedures under GST Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS).	12+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	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.							
Text 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: 3. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview 4. 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	0	2	1	0	0	0	0	0	3	1
CO2	3	0	2	1	0	0	0	0	0	3	1
CO3	3	0	2	1	1	0	0	0	2	3	1
CO4	3	1	2	1	0	0	2	1	0	1	1
CO5	1	0	1	1	0	0	0	0	0	3	1
Total	13	1	9	5	1	0	2	1	2	13	5

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

MIND MANAGEMENT

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

Course Outcome (COs):

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

CO1: Cog (U): *Observe* and identify the modulations of mind

CO2: Cog (U): *Rate* emotional matrix to analyse the strengths & weaknesses and improvement

CO3: Cog (U): *Practice* time mind and anger management techniques in their daily life

CO4: Cog (U): *Explain* the results of psychometric testing.

CO5: Cog (U): *Demonstrate* the skill of using humour to heal

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Mind Management: Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.	12+3+0
II	Mindfulness: Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation	12+3+0

III	Intelligences of Effective People Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	12+3+0
IV	Mind Management for Achieving Excellence Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.	12+3+0
V	Self-Assessment Practicing self-care, importance of having personal & professional goals: short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. Success in business. Measuring the Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.	12+3+0
	Practical Exercise: The learners are required to: <ol style="list-style-type: none"> 1. Participate in simulation activity in class to demonstrate the modulations of mind. The learners should present a report discussing the situations from their real life where they encountered such modulations of mind and how they should deal with it. 2. Rate themselves on Emotional matrix highlighting where they wish to reach and deciding the time frame of the same. Each learner can identify a buddy to support them on their journey. After the completion of the exercise, each learner has to prepare the report of their success story. 3. Prepare a schedule of their daily activities and divide them into Four Quadrants. Analyse and present a report on: <ol style="list-style-type: none"> a. Time allocated to things which are not important; b. Time allocated in fulfilling the long-term objectives; c. The present scenario (dasha) and future direction (disha) to be chosen. 4. Take online Psychometric Test available at https://www.assessmentday.co.uk/psychometric-test.htm or from any other source. Analyse its outcome and present a report of key learnings from the same. 5. Perform Del Pe practical exercises on daily basis: breathe 10 time focusing on each chakra. 6. Participate in role play exercise in classroom to demonstrate the skill of using humour to heal. 7. Practice and demonstrate different types of yoga, pranayama, and 	

	meditation in yoga Lab. Analyse your state of mind before and after the practice and present a report of the same.			
		Lecture	Tutorial	Total
		60	15	75
Text books:				
1. Murphy, J. (2015). <i>The Power of Your Subconscious Mind</i> . Delhi: Fingerprint! Publishing.				
Reference books:				
1. Zohar, D. (2012). <i>Spiritual Intelligence: The Ultimate Intelligence</i> . London: Bloomsbury Paperbacks.				
2. Knight, S. (2009). <i>NLP at Work: The Essence of Excellence</i> . Boston: Nicholas Brealey Publishing.				
E-Resources:				
1. https://kadavy.net/mind-management-not-time-management/				
2. https://www.yumpu.com/en/document/view/66132162/get-pdf-mind-management-not-time-management-productivity-when				

Table 1: Mapping of COs with POs

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

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

TRAINING AND DEVELOPMENT

Course Code	Course Name	L	T	P	C
	TRAINING AND DEVELOPMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (Ap): Analyse the training strategies adopted by companies in real situations

CO2: Cog (U): Identify training needs of an individual by conducting Training Need Analysis

CO3: Cog (U): Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA

CO4: Cog (AP): Develop a training and development module.

CO5: Cog (Ap): Evaluate and assess the cost and benefits of a training and development programme

Syllabus:

Unit	Content	Hours Allotted
I	Introduction and Training Need Analysis (TNA) Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development. Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.	12+3+0
II	Training Methodologies: Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E-Learning; Technologies Convergence and Multimedia Environment.	12+3+0
III	Development Methodologies: Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.	12+3+0
IV	Designing Training & Development Programme Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E- learning environment; Flexible learning modules; Self-development; Training process outsourcing.	12+3+0
V	Evaluation of Training and Development Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.	12+3+0
	Practical Exercise: The learners are required to: 1. Analyse and interpret case study on Six Sigma at Motorola & Wipro and similar other organisations. 2. Participate in simulation exercise in classroom to conduct TNA on oneself	

	and thereby identifying their needs. learners may be assigned the task of preparation of questionnaire for TNA. 3. Select the training strategies on the basis of TNA conducted in the previous exercise. 4. Develop a Training and Development module on the basis of selected strategies in the previous exercise. 5. Prepare an evaluation report to assess the cost and benefits of the training module prepared in the previous exercise.				
		Lecture 60	Tutorial 15	Total 75	
Text books: 1. Blanchard, N. P., & Thacker, J. W. (2012). <i>Effective Training: Systems, Strategies and Practices</i> , 4th Edition. New York: Pearson Education. 2. Noe, R. A., & Kodwani, A. D. (2018). <i>Employee Training and Development</i> , 7th Edition. New York: McGraw Hill Education.					
Reference books: 1. Phillips, J. J., & Phillips, P. P. (2016). <i>Handbook of Training Evaluation and Measurement Methods</i> . Houston: Gulf Publishing Co. 2. Prior, J. (1991). <i>Handbook of Training and Development</i> . Mumbai: Jaico Publishing House. 3. Sharma, D., & Kaushik, S. (2019). <i>Training & Development</i> . New Delhi: JSR Publishing House.					
E-Resources: 1. http://ebooks.lpude.in/management/mba/term_4/DMGT518_TRAINING_AND_DEVELOPMENT_SYSTEM.pdf					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

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

BUSINESS COMMUNICATION

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

Course Outcome (COs):

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

CO1: Cog (U): *Know* various forms of communication, communication barriers

CO2: Cog (U): *Comprehend* a variety of business correspondence and respond appropriately

CO3: Cog (U): *Communicate* in writing for various commercial purposes

CO4: Cog (Ap): *Make use of* appropriate grammatical constructions and vocabulary to communicate effectively

CO5: Cog (Ap): *Make use of* business language and presentation skills.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction Nature, process and importance of communication; Types of communication (verbal & Non-verbal); Written Communication, Oral Communication; Communication Process; Features of effective communication; Communication barriers – linguistic, psychology, interpersonal, cultural, physical and Organisational. Group Discussion - initiating a discussion, sharing opinions and views, polite ways of agreeing and disagreeing voicing agreements and disagreements, closing a discussion. Interpersonal Communication, Decision Making and Leadership Skills, Negotiation Skills.	12+3+0						
II	Business Correspondence Letter writing; Notices; Sales letter; Claims and adjustment letter; Notices; social correspondence, Meeting Agenda; Minutes; Memorandum; Office memo; Minutes of meeting. Job application writing; Resume writing.	12+3+0						
III	Report Writing Types of reports; Report formats; Types of report writing; Process of report writing; Use of pictures, charts, and tables in the report; Citation styles and rules.	12+3+0						
IV	Business Language and Presentation Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation -importance, characteristics, and plan. Power point presentation – style, visual aids.	12+3+0						
V	Technology and Business Communication Role, effects and advantages of technology in business communication; E-mail, text messaging, instant messaging and modern technologies like video conferencing, social networking. Strategic importance of e-communication.	12+3+0						
	Practical Exercise: 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.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text books:

1. Lesikar, R. V., & Fiatley, M. E. (2008). *Business Communication Skills for the Internet*

Generation. New York: Tata McGraw Hill Education.

2. Herta, M., Herbert, H., & Jane, T. (2017). *Effective Business Communication*. New York: Tata McGraw Hill Education.

Reference books:

1. Bovee, C., & Thill, J. (2016). *Business Communication Essentials: A Skills-Based Approach, 7th Edition*. New York: Pearson Education.
2. Guffey, M. E., & Seefer, C. M. (2014). *Business Learning*. Boston: Cengage Learning.
3. Lowe, S., & Pile, L. (2008). *Business English Language Practice: Grammar and Vocabulary*. Delta Publishing
4. Rani, D. S. (2012). *Business Communication and Soft Skills Laboratory Manual*. New Delhi: Pearson Education.
5. Taylor, S. (2005). *Communication for Business: A Practical Approach, 4th Edition*. Canada: Pearson Education

E-Resources:

1. <http://www.freebookcentre.net/business-books-download/Business-Communication.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	0	0	1	1	2	1	2
CO2	2	3	1	1	1	1	0	1	1
CO3	2	2	3	2	0	1	2	1	1
CO4	1	0	0	0	3	1	2	3	1
CO5	2	2	2	2	1	1	2	1	3
Total	10	9	6	5	6	6	8	7	8

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

AUDITING PRACTICES

Course Code	Course Name	L	T	P	C
DSE2A	AUDITING PRACTICES	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A		4	1	0	5

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	
I	<p>Auditing Concepts & Audit Documentation and Audit Evidence</p> <p>a. Audit Concepts Meaning and nature of auditing - Objectives, advantages and limitations of auditing - Relationship of auditing with other disciplines - Classification of Audit - Errors and Frauds and Auditor's duty - Ethical principles and concept of auditor's independence - Code of conduct & value system for auditors - Development of Audit Plan and Programme - Delegation and supervision of audit work - Automated Environment: Audit in an automated environment - Key features of automated environment - Audit approach.</p> <p>b. Audit Documentation and Audit Evidence Concept of Audit Documentation - Nature & Purpose of Audit Documentation - Form, Content & Extent of Audit Documentation - Audit File - Audit evidence - Sufficiency and Appropriateness of Audit evidence - Audit procedures for obtaining audit evidence - Types of Audit evidence - Sources of audit evidence - Relevance and Reliability of audit evidence.</p>	
II	<p>Internal Control, Internal Check, and Audit sampling</p> <p>Meaning and objectives - Features of a good internal control system - internal control questionnaire - internal control checklist - tests of control - Internal Control and IT Environment - concept of materiality and audit risk - Concept of internal audit - Test checking - audit sampling and sampling methods.</p>	
III	<p>Vouching and Verification</p> <p>Vouching – Meaning and objectives - Procedure of Vouching - Vouching of Cash Book and Bank details - Verification of Assets and Liabilities.</p>	
IV	<p>Audit of Companies</p> <p>Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications - Appointment, Rotation, Removal, Remuneration - Rights and Duties of auditor - Auditor's Report- Contents and Types - Audit attestation and certification - Liabilities of Statutory Auditors - Overview of Auditing Standards.</p>	
V	<p>Special Areas of Audit</p> <p>Cost audit, Tax audit - Management audit - Performance audit - Social audit, Environmental audit - Audit of Banking Companies - Insurance Companies and Not for profit organisations like educational institutions - club, charitable organisation.</p>	
	<p>Practical exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1 Prepare Audit Programme for conducting audit of receipts of a school/charitable 	

	5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge. 6. Collect audit evidence for verification of property, plant, and equipment. 7. Perform dummy audit of a club, college, and a small business firm.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Book

1. Dr. Tandon, B. N., Dr. Sudharsnam, S., & Sundharabahu, S. (2013). A Hand book on Practical Auditing. New Chand Publishing.

Reference

1. Raymond N. Johnson, Laura Davis Wiley (2021) Auditing: A Practical Approach with Data Analytics, 2nd E Publication
2. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. Delhi: PHI Learning. Garg, P. (2019). Aud Assurance. Delhi: Taxmann Publication.

E-Resources

1. https://sgp1.digitaloceanspaces.com/cakart/5968/study_contents/Chapter_1_Nature_Objective_and_Scope
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/auditingandassurancechapter1.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	3	0	0	1	3	0	0	0	0	0
CO2	3	1	2	0	1	0	0	0	0	0	0
CO3	0	1	0	0	0	3	0	0	0	0	0
CO4	2	0	0	0	0	0	0	0	0	0	0
CO5	1	1	0	0	0	0	0	0	0	0	0
Total	8	6	2	0	2	0	0	0	0	0	0

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

INDIAN ECONOMY

Course Code	Course Name	L	T	P	C
DSE4A	INDIAN ECONOMY	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (U): Describe the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy

CO2: Cog (U): Summarise the role of population as an economic resource

CO3: Cog (U): Explain the role and contribution of agriculture in economic development of India

CO4: Cog (U): Explain contribution of industrial and service sector in Indian economy

CO5: Cog (U): Describe the recent trends in economic planning of India as well as role and functions of central bank and commercial banks

Syllabus:

Unit	Content	Hours Allotted
I	Overview of Indian Economy Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization and its impact on Indian Economy.	12+3+0
II	Demography and Indian Economy Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index	12+3+0
III	Indian Agriculture: Trends and Problems Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues, Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes. Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).	12+3+0
IV	Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries. An overview of Service Sector in India - Transport and Communication, IT, Tourism (Growth, Performance, Market size and exports) - Power Policy and Power Development- FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP	12+3+0
V	Planning Process in India: Trends and Features Planning process and features of Economic planning in India, Journey from Planning Commission to NITI Aayog, Budgeting Process in India. Emerging Trends and Features.	12+3+0
	Practical Exercises: The learners are required to: 1. Prepare a statistical profile of India Economy.	

	2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable. 3. Prepare a chart of explaining demographic development. 4. Visit Food Corporation of India and prepare report how its functions 5. Enlisting the PSU which have undergone this investment since 1991 according to their nature and type. 6. To know the process of this investment of PSU. 7. Preparing a comparative statement of merits and limitation of private undertakings and PSU. 8. To visit any important PSU to understand its function and roles.				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books: 1. Datt, G., & Sundharam, A. (2017). Indian Economy. New Delhi: Sultan Chand Publishing. 2. Puri, V. K., & Mishra, S. K. (2018). Indian Economy. Mumbai: Himalaya Publishing House.					
Reference books: 1. Acharya, S., & Mohan, R. (2010). India's Economy: Performance and Challenges. New Delhi: OUP India.					
E-Resources: 1. https://archive.nptel.ac.in/courses/109/104/109104184/ 2. https://www.sarkariresultupdate.com/indian-economy-e-book-download-ramesh-singh/					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	0	0	0	1
CO2	1	1	1	0	1	0	1	0	1
CO3	1	2	2	0	0	2	2	0	1
CO4	1	2	0	0	3	2	0	0	2
CO5	1	3	0	0	2	2	0	0	2
Total	5	9	3	0	7	6	3	0	7

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Code	Course Name	Category				
		L	T	P	SS	C
DSE2C	FUNDAMENTALS OF FINANCIAL MANAGEMENT	3	1	0	0	4
Prerequisites	Nil	L	T	P	SS	H
C:P:A	3:1:0	4	1	0	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

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

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

CO3: Cog (U): *Explain* various capital structure theories and analyze factors affecting capital structure decisions

CO4: Cog (U): *Interpret* the various theories of dividend, identify and analyze factors affecting dividend policy

CO5: Cog (U): *Explain* the working capital policy based on the assessment of financial requirements.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Financial Management: 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. b. Sources of Finance Different Sources of Finance including internal sources, external sources, other sources like Venture capital, Lease financing, Financial institution, Private equity, Bonds- Indian as well as International, Masala bond, Bridge finance.	12+3+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 risk and generate sustainable long-term returns. Use of expert system in Capital Budgeting Decisions.	12+3+0

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.	12+3+0						
IV	Managing Profit Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy. Corporate Social Responsibility (CSR) –Policy, Strategy, Implications and Governance.	12+3+0						
V	Working Capital Decisions Concept of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, cash management, an overview of receivables management, factoring and inventory management. Use of expert system in working capital decisions.	12+3+0						
	Practical Exercises: The learners are required to: 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. Use expert system for various financial decisions. 4. Determine capital structure of various company from their annual report. 5. Determine working capital of various industries. 6. Determine operating cycle of manufacturing company.							
	Problem – 60%; Theory – 40%							
		<table><tr><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td>60</td><td>15</td><td>75</td></tr></table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book 1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text and Problem. New Delhi: Tata McGraw Hill Education India. 2. Kothari, R. (2016). Financial Management: A Contemporary Approach. New Delhi: Sage Publications India Pvt. Ltd. 3. Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.								
Reference 1. Sharma, S. K., & Zareen, R. (2018). Fundamentals of Financial Management. New Delhi: S. Chand Publishing.								
E-Resources 1. Financial Management For Managers - 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	1	2	0	0	1	1	0	3	1
CO2	2	1	1	2	0	0	1	1	0	2	1
CO3	2	1	3	2	1	1	1	2	1	3	1
CO4	3	2	1	2	1	0	2	1	1	3	1
CO5	3	1	1	2	0	0	1	1	0	3	1
Total	13	6	7	10	2	1	6	6	2	14	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER - V
COST ACCOUNTING

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

Course Outcome (COs):

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

CO1: Cog (AP): Compute unit cost and total cost of production and prepare cost statement;**CO2: Cog (AP): Compute** inventory valuation under FIFO, LIFO and Weighted Average**CO3: Cog (AP): Compute** employee cost, employee productivity, and employee turnover;**CO4: Cog (AP): Compute** apportionment of overheads under various methods turnover**CO5: Cog (AP): Determine** cost under job costing, batch costing, process costing, contract costing and service costing;**Syllabus:**

Unit	Content	Hours Allotted
I	Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost classification, Concept of cost unit, cost center, meaning of unit from the view point of producer, Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Application of IT in Cost Accounting.	12+3+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, Kanban, Kaizen, Determination of Economic Order Quantity (EOQ). Inventory valuation. Inventory Record Systems: periodic and perpetual. FIFO, LIFO and Weighted Average. Treatment of waste, scrap, spoilage, defective and obsolesce.	12+3+0

III	Labour 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. Labor cost control – techniques, Employee turnover, Remuneration and Incentive schemes (Rowan & Halsey Plan only).	12+3+0						
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.	12+3+0						
V	Methods of Costing: Job Costing, Batch Costing and Process Costing Meaning of Job Cost, its application and accounting, Preparation of Job cost sheet. Meaning of Batch Cost and its application in today's industry.	12+3+0						
	Problems – 80%; Theory – 20%							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Practical Exercises:

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. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.
9. Suggest suitable cost system for different types of services organisation.
10. Analyse Research & Development cost in pharmaceutical & similar industry.

Text Books:

1. Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019).
3. *Taxman's Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.

Reference Books:

1. Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.
2. Study Material of CA Course (New) Intermediate Level

E-Resources:

1. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-COST-ACCOUNTING.pdf>
2. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/ABC-Notes.pdf>

Table 1: Mapping of COs with POs

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

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

RESEARCH METHODOLOGY

Course Code	Course Name	L	T	P	C
	RESEARCH METHODOLOGY	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain* the basic of research and *make use of* research process in social science research.

CO2: Cog (U): *Describe* the research design and sampling methods in research and *apply* it in research for framing the design and sample collection.

CO3: Cog (U): *Summarise* various methods of data collection in the research and *apply* in the felid to collect the data.

CO4: Cog (Ap): *Apply* the tools and techniques in the data process and *analyse* the collected data by using appropriate techniques.

CO5: Cog (Ap): *Prepare* the research report by *make use of* report writing.

Syllabus

Unit	Content	Hours Allotted
I	Introduction to Research: Meaning of Research - Objectives of Research -Types of Research - Significance of Research - Research Process - Problem identification-Formulating the problem statement –Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap-Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis – Null and Alternative Hypothesis.	12+3+0
II	Research and Sample Design: Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling.- Determining size of the	12+3+0

COMPUTERISED ACCOUNTING - TALLY

Course Code	Course Name	L	T	P	C
	COMPUTERISED ACCOUNTING – TALLY	4	0	1	5
Prerequisites	Basics of Computer and Accounting	L	T	P	H
C:P:A	4.5:0.5:0	4	0	2	6

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.

C03: 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.

C05: Cog (Ap): *Prepare* the financial statement of the company and generate day boos 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.	12+0+6						
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.	12+0+6						
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.	12+0+6						
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.	12+0+6						
V	Preparation of Report: Balance Sheet – Profit and Loss – Stock Summary – Ratio analysis – Trial Balance – Day Book – Account Books – Statements of Accounts – Inventory	12+0+6						
	Books – Statements of Inventory - Cash & funds Flow – Receipts and Payments.							
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> </thead> <tbody> <tr> <td>60</td><td>30</td><td>90</td></tr> </tbody> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

Text Book:

3. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
4. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai. (Units II, III, IV, V)

Books for Reference:

3. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, NewDelhi.
4. 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
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	6	3	4

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

BANKING AND MICRO FINANCE

Course Code	Course Name	L	T	P	C
	BANKING AND MICRO FINANCE	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	0	2	6

Course Outcome (COs):

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

CO1: Cog (U): *Know* various forms of communication, communication barriers

CO2: Cog (U): *Comprehend* a variety of business correspondence and respond appropriately

CO3: Cog (U): *Communicate* in writing for various commercial purposes

CO4: Cog (Ap): *Make use of* appropriate grammatical constructions and vocabulary to communicate effectively

CO5: Cog (Ap): *Make use of* business language and presentation skills.

Syllabus:

Unit	Content	Hours Allotted
I	Basics of Lending: a. Secured and unsecured loans b. Different loan products of bank and micro finance c. Different types of collateral security d. Concepts of lending – Interest rate, LTV, EMI, etc. e. Regulatory authorities of bank and micro finance Different banking products – loans, deposits, accounts, etc. b. Deposit Products c. Credit Products d. Third Party Products, etc. Principles of lending various loans a. Types of Loans: Principles b. Credit Procedures, etc.	12+0+6

II	Basics of Micro Finance: a. Concept of Micro finance b. Importance of Micro finance c. Risks associated d. Assess the MSME segment and its contribution e. Self-help groups and their mission	12+0+6						
III	Various government schemes for implementation by banks and micro finance companies a. Pradhan Mantri Jan Dhan Yojana b. Pradhan Mantri Mudra Yojana, etc. Soft skills for micro finance customers a. Formulation of Sales strategies according to population b. Generation and filtering of leads c. Communication process for getting appointment d. Objection handling e. Closure of call	12+0+6						
IV	Regulations applicable for products and processes a. Banking Regulation Act, 1949 b. Payment and Settlement Systems Act, 2007 Provide on-going services & follow up for collections a. Post sale support and communication for relationship building b. Query handling techniques c. Process of servicing small transactions such as address change, addition, deletion of nominee, etc. d. Bucketing of NPA accounts as standard, substandard accounts, doubtful and loss accounts e. Types of defaulters f. Process of credit counselling g. Dos and don'ts of recovery as per IBA rules h. Legal aspects of recovery and repossession	12+0+6						
V	Disburse loans a. Process of sanction of loans for different loans b. Process of disbursement for different loans	12+0+6						
	c. Documentation involved d. Legal formalities and due diligence for disbursement process Cross selling of products to micro finance customers a. Concept of investment products – mutual funds, life insurance and general insurance b. Communication channels for cross sell of different products							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text books: 1. Inclusive Banking through Business Correspondence (IIBF)								
E-Resources: 1. https://www.bis.org/publ/bcbs175.pdf								

Table 1: Mapping of COs with POs

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

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

MUTUAL FUND

Course Code	Course Name	L	T	P	C
DSE3A	MUTUAL FUND	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain* the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

CO2: Cog (U): *Explain* consumer rights and various standards for consumer protection in India;

CO3: Cog (U): *Discuss* the consumer protection available under various laws

CO4: Cog (U): *Summarise* the role of industry regulators in consumer protection

CO5: Cog (U): *Explain* the various issues related to consumer affairs

Syllabus:

Unit	Content	Hours Allotted
I	Concept, Structure and Constituents: Concept of mutual funds-Basic types of mutual funds-Advantages of mutual funds-Difference between mutual funds and bank deposits. Constituents and structure of a mutual fund-Mutual funds in the USA and elsewhere. Difference between a mutual fund and a commercial bank	12+0+6
II	Various types of Mutual Fund products and portfolio: Basic classification of mutual funds-Such other products similar to mutual funds. Equity portfolio - Types of risks and returns that different asset classes offer - Equity share - The value of equity shares - Three types of equity shares - Equity research- Valuation - Passive and active portfolio management - Portfolio strategies	12+0+6
III	Accounting and valuation of Mutual Funds: NAV and its importance - Calculating net asset value - Valuing the assets of the mutual fund - The financial statements that are prepared by the mutual fund - The accounting principles followed by the mutual funds	12+0+6

IV	Prospectus and Annual Reports of Mutual Fund: Meaning and importance of mutual fund prospectus - The contents of a mutual fund prospectus Shareholder expense - Investment profile - Statement of assets and liabilities - Statement of operations. Statement of changes in net assets	12+0+6		
V	Evaluation of performance of mutual funds: Measuring fund performance - Measuring return - Measuring risk - Risk-adjusted return - Comparing fund performance with a reference - Various standardized performance systems - Limitations of performance measurement and evaluation.	12+0+6		
		Lecture	Tutorial	Total
		60	30	90
Text Books				
1. Sankaran, S. (2019) <i>Indian Mutual Fund Handbook</i> . New Delhi: Vision Books.				
Reference books:				
1. NISM series V-A Mutual funds distributors certification.				
E-Resources:				
1. https://www.ysk-books.com/en/show/book/mutual-funds-for-dummiespdf				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	1	1	1	0	1	1	1
CO2	2	0	1	1	0	0	0	0	0
CO3	2	2	2	1	0	0	0	0	1
CO4	2	1	1	0	0	0	0	0	0
CO5	2	1	1	2	0	0	1	0	1
Total	9	4	6	5	1	0	2	1	3

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

CONSUMER AFFAIRS

Course Code	Course Name	L	T	P	C
	CONSUMER AFFAIRS	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Explain* the concept of consumer, consumer buying process, consumer dissatisfaction and consumer markets and their related formats.

CO2: Cog (U): *Explain* consumer rights and various standards for consumer protection in India;

CO3: Cog (U): *Discuss* the consumer protection available under various laws

CO4: Cog (U): *Summearise* the role of industry regulators in consumer protection

CO5: Cog (U): *Explain* the various issues related to consumer affairs

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Concept of Consumer, Consumer buying process and Post-Purchase behaviour, Factors affecting voicing of consumer grievances, Alternatives available to Dissatisfied Consumers: Private action and Public Action; Conciliation and Intermediation for out-of-court Redressal. Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labelling and packaging and relevant laws, Legal Metrology.	12+3+0
II	Consumer Protection in India Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice. Voluntary and Mandatory standards; Indian Standards Mark (ISI), Ag-mark, Hallmarking, Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority.	12+3+0
III	Consumer Protection Law Organisational set-up under the Consumer Protection Act 2019: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commission, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of	12+3+0
	Supreme Court under the CPA with important case law. Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties. Consumer Grievance Redressal under the BIS Act, 2016; ISO 10000 suite.	
IV	Role of Industry Regulators in Consumer Protection i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI v. Electricity Supply: Electricity Regulatory Commission vi. Real Estate Regulatory Authority	12+3+0
V	Contemporary Issues in Consumer Affairs Evolution of Consumer Movement in India, Formation of consumer organisations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.	12+3+0

	Practical Exercises: Learners are required to: <ol style="list-style-type: none"> 1. Analyse leading Cases decided under Consumer Protection law by Supreme Court/National Commission: 2. Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; 3. Defective Products; Unfair Trade Practices. 				
		Lecture	Tutorial	Total	
		60	15	75	
Text Books <ol style="list-style-type: none"> 2. Kapoor, S. (2019). Consumer Affairs and Customer Care. Delhi: Galgotia Publishing Company. 3. Ganesan, G., & Sumathy, M. (2012). Globalisation and Consumerism: Issues and Challenges. New Delhi: Regal Publications 					
Reference books: <ol style="list-style-type: none"> 2. Misra, S. & Chadah, S. (2012). Consumer Protection in India: Issues and Concerns. New Delhi: Indian Institute of Public Administration. 					
E-Resources: <ol style="list-style-type: none"> 2. https://onlinecourses.swayam2.ac.in/nou22_lw01/preview 					

Table 1: Mapping of COs with POs

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

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

BUSINESS TAX PROCEDURES AND MANAGEMENT

Course Code	Course Name	L	T	P	C
DSE3B	BUSINESS TAX PROCEDURES AND MANAGEMENT	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	4	1	0	4

Course Outcome (COs):

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

CO1: Cog (Ap): Apply different provisions of the IT Act with reference to Clubbing of Income, Set-off and carry forward of losses..

CO2: Cog (Ap): Compute of income of a firm and assessment of parties of firm.

CO3: Cog (AP): Interpret prevailing tax system for LLPs, Cooperative Societies, and Associations of persons

CO4: Cog (AP): Compute advance payment of tax and TDS;

CO5: Cog (U): Explain Information Technology and Tax administration

Syllabus:

Unit	Content	Hours Allotted						
I	Basic Aspects of Tax Planning and Tax Management: Meaning of tax planning, Concept of tax avoidance, tax evasion and tax management, Tax planning with reference to setting up of a new business, financial management decision, specific decisions like own or lease and purchase or installment scheme etc., Clubbing of Income, Set-off and carry forward of losses.	12+3+0						
II	Assessment of Firms Including LLP and Association of Persons: Meaning of partnership firm, scheme of taxation Partnership firms, conditions governing partnership firms' u/s 184 and 40 (b), Computation of income of a firm and assessment of parties of firm.	12+3+0						
III	Assessments of Companies, Cooperative Societies, and Trusts: Meaning and definition of company cooperative society and Trust, Taxable income and tax liability, Minimum alternative tax under, provision of section 11.	12+3+0						
IV	Various aspects related to Tax Deduction at Source Returns and Refund of Income Tax	12+3+0						
	Concepts of TDS/TCS, Return of Income, Advance Payment of Income Tax, Methods of payment of taxes, Forms of returns and refund of tax, Types of Assessments, appeals and revisions, Provision governing Interest and penalties, Concept of Transfer pricing.							
V	Information Technology and Tax Administration Information Technology and Tax administration; Income Tax authorities; PAN (Permanent Account Number), TAN (Tax Deduction and Collection Account Number); TIN (Tax Information Network).	12+3+0						
	Practical Exercises: The learners are required to: 1. Prepare draft format of PAN Card, TAN of Companies, Cooperative Societies, and Trust. 2. Fill the manual and online forms of ITR – 5, 6, & 7; 3. Prepare flow chart of appeal procedure.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books 1. Singhanian, V. K., & Singhanian, M. (Recent Edition). Student's Guide to Income Tax Including GST. New Delhi: Taxmann P Publication. 2. Singhanian, V. K., & Singhanian, K. ((Recent Edition)). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.								
Reference books: 1. Ahuja, G., & Gupta, R. ((Recent Edition)). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.								

E-Resources:

1. https://onlinecourses.swayam2.ac.in/ugc19_hs24/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

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

HUMAN RESOURCE MANAGEMENT

Course Code	Course Name	L	T	P	C
DSE3C	HUMAN RESOURCE MANAGEMENT	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:1:0	4	1	0	5

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): Identify incentive schemes 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 resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.	12+3+0
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.	12+3+0

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.	12+3+0						
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;	12+3+0						
	Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.							
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 e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in humanresource management-emerging job opportunities.	12+3+0						
	Practical Exercises: The learners are required to: 9. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis. 10. Draft an HR policy to combat work life issues assuming themselves as an HR manager. 11. Conduct job analysis for any two positions in a select organisation and present the report of the same 12. Design an induction programme and perform role-play for select organisations. 13. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios. 14. Draft incentive schemes for different job roles in their organisation. 15. Draft a policy on grievance redressal to be implemented in a select organisation. 16. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books 3. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons. 4. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.								

Reference books:

3. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.
4. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books

E-Resources:

2. <https://open.lib.umn.edu/humanresourcemanagement/>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

SEMESTER – VI**MANAGEMENT ACCOUNTING**

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

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-Event 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.	12+3+0

II	Cash Flow Statement Cash flow statement-advantages and limitations; preparation of cash flow statement (AS 3) – Operating, Investing and Financing activities.	12+3+0						
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.	12+3+0						
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	12+3+0						
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 – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.	12+3+0						
	Problem – 80%; Theory – 20%							
		<table><tr><td>Lecture</td><td>Tutorial</td><td>Total</td></tr><tr><td>60</td><td>15</td><td>75</td></tr></table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book 1. 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. Khan, M. Y., & Jain, P. K. (2017). Management Accounting: Text, Problems and Cases. New Delhi: Tata McGraw Hill Education. 3. Singh, S. K., & Gupta, L. (2010). Management Accounting–Theory and Practice. New Delhi: Pinnacle Publishing House. 4. 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
CO1	2	1	0	0	0	0	1	0	0
CO2	3	2	0	0	0	0	1	0	0
CO3	2	1	0	0	0	0	1	0	1
CO4	2	2	1	0	0	0	1	0	1
CO5	2	1	0	0	0	0	1	0	1
Total	11	7	1	0	0	0	5	0	3

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

BANKING THEORY LAW AND PRACTICE

Course Code	Course Name	L	T	P	C
	BANKING THEORY LAW AND PRACTICE	3	1	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Outline the role of RBI and Indian Banking System.*

CO2: Cog (U): *Compare and contrast the practices of Traditional and Modern Banking Services*

CO3: Cog (U): *Familiarize the students with adoption of e-banking*

CO4: Cog (U): *Demonstrate the customer relationship practices of banks*

CO5: Cog (U): *Illustrate and categorize the use of Banking instruments*

Syllabus:

Unit	Content	Hours Allotted
I	Banking Meaning- Structure of Banks in India-Different types of Banks in India- Nationalization of Banks for Implementing Govt. Policies - Reserve Bank of India (Central Bank)- Its Functions Commercial Bank- Its Functions- Clearing Houses- Creation of Credit-New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking-Meaning and functions.	12+3+0
II	Communication Networks in Banking system - Automated Clearing Systems - Clearing House Inter – bank Payment System (CHIPS) -Electronic Fund Management, Electronic Clearing System (ECS) – Important aspects / features, Real Time Gross Settlement (RTGS) -National Electronic Funds Transfer (NEFT) - Indian Financial System Code (IFSC) - Automated Teller Machines (ATMs)-Internet Banking – Core Banking Solutions (CBS) -Computerization of Clearing of Cheques. E-Banking - mobile Banking – smart Cards - types – Financial Applications of Smart Cards.	12+3+0

III	Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trustand Companies) – Customer Grievances, Customer Redressal - Ombudsman.			12+3+0
IV	Negotiable instruments: Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of collecting banker.			12+3+0
V	Bank Lending - Bank Lending Principles - Forms of lending - Loan evaluation process - Securities of lending - Factors influencing Bank lending - Negotiable Instruments - Meaning - Characteristics – Types - Crossing - Definition - Objectives - Crossing and negotiability - Consequences of crossing.			12+3+0
		Lecture	Tutorial	Total
		60	15	75
Text Book 1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan ChandCo. 2. Banking and Financial Systems – B. Santhanam(MarghamPublishers) 3. Banking Law Theory and Practice – S.N. Maheswari – KalyaniPublications				
Reference books: 1. Indian Banking – Parameswaran – S. Chand andCo. 2. Banking Law Theory and Practice –Tanon				
E-Resources: 1. https://books.google.co.in/books?isbn=0471292192 2. https://books.google.co.in/books?isbn=1904727891 3. https://books.google.co.in/books?isbn=8131752666				

Table 1: Mapping of COs with POs

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

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

GOOD GOVERNANCE

Course Code	Course Name	L	T	P	C
	GOOD GOVERNANCE	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	1	0	5

Course Outcome (COs):

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

CO1: Cog (U): *Discuss* Participate in public forum to share their ideas and suggestions on Governance and Policy-making

CO2: Cog (U): *Identify* Good Governance: Issues and Challenges in India

CO3: Cog (Ap): *Analyse* the significance of GeM for buyers and sellers and Interpret the key learning from the case studies on Insider Trading

CO4: Cog (Ap): *Present* report on significance of E-Governance in Education Sector and Analyse and interpret case studies on role of ICT in Governance

CO5: Cog (Ap): *Prepare* an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.	12+3+0
II	Good Governance: Issues and Challenges in India Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	12+3+0
III	ICT in Governance: Concept and Significance From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	12+3+0
IV	ICT Reforms in Governance ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and	12+3+0

	Sharing of Resources/Information, Knowledge Management.	
V	<p>Good Governance Initiatives by Government & Field Exposure</p> <p>Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.</p>	12+3+0
	<p>Practical Exercises:</p> <p>The learners are required to:</p> <ol style="list-style-type: none"> 1. Visit the link https://secure.mygov.in/group-issue/mygov-idea-box/, create profile on the website, and participate in sharing ideas and suggestions on any subject of Governance and Policy-making therein. 2. File an application for RTI online; 3. Visit the website of GeM and analyse its significance for buyers, sellers, key features and make presentation in the class. link: https://www.india.gov.in/spotlight/government-e-marketplace-procurement-made-smart#tab=tab-1 4. Identify cases on Insider Trading in the past and present report. 5. Visit the website on E-Governance (http://vikaspedia.in/education/childrens-corner) and present a report on its usefulness in education sector. 6. Learners are required to analyse the following case studies, prepare, and present a report of their key learnings: <ol style="list-style-type: none"> a. ICT-Enabled Administration of Commercial Taxes, Andhra Pradesh (available at http://nisg.org/files/documents/UP1418302863.pdf) b. ICT Tools for Education K-YAN - West Bengal (available at http://nisg.org/files/documents/UP1418304500.pdf) 7. Visit an Anganawadi (Child carecenter); interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 8. Visit a Primary/Middle/High School; interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 9. Visit a Primary Health Centre/ Sub Centre/Clinic; interact with the stakeholders; make an appraisal about the functioning of the institution; and document; 10. Visit a Public Distribution System Centre/Outlet; interact with the stakeholders; make an appraisal about the functioning of the center/outlet; and document; 11. Visit a SHG/Youth Club/Co-operative Society/Community Based Organisation; interact with the stakeholders; make a preliminary appraisal about the functioning of the institution; and document; 12. Visit a Non-Government Organisation/Development Organisation; interact with the key functionaries; make an appraisal about the functioning of the organisation; and present the report. 	

		Lecture	Tutorial	Total	
		60	15	75	
Text books:					
1. Adair, J. (2009). <i>Inspiring Leadership</i> . New Delhi: Viva Books Pvt. Limited.					
2. Goel, S. L. (2007). <i>Good Governance – An Integral Approach</i> . New Delhi: Deep and Deep Publications Private Limited.					
Reference Book:					
1. Bhatnagar, S. (2009). <i>Unlocking E-Government Potential – Concepts, Cases and Practical Insights</i> . New Delhi: Sage Publications India Pvt. Ltd.					
2. Chakrabarty, B., & Bhattacharya, M. (2008). <i>The Governance Discourse</i> . New Delhi: OUP India.					
E-Resources:					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	0	1	2	0	0	0	1
CO2	1	1	0	1	1	0	1	0	1
CO3	1	0	0	0	0	0	2	1	1
CO4	1	0	0	0	1	1	2	1	1
CO5	0	1	0	0	0	1	1	1	1
Total	4	4	0	2	4	2	6	3	5

0 – No relation,

1 – Low relation,

2 – Medium relation,

3 – High relation

ADVERTISING AND PERSONAL SELLING

Course Code	Course Name	L	T	P	C
DSE4C	ADVERTISING AND PERSONAL SELLING	3	1	0	4
Prerequisites	NIL	L	T	SS	H
C:P:A	3:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): **Describe communication objectives behind advertising and promotions.**

CO2: Cog (U): **Explain the various advertising and media elements in the advertising decisions**

CO3: Cog (U): **Summarize the ethical and legal issues of**

advertising CO4: Cog (U): **Discuss the importance and role of**

personal selling CO5: Cog (U): **Explain the process of personal selling.**

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.	12+3+0						
II	Advertising: Message and Media Decisions Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	12+3+0						
III	Advertising Effectiveness and Institutional Framework Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Posttesting Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	12+3+0						
IV	Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling.	12+3+0						
V	Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.	12+3+0						
	Practical Exercises: The learners are required to: 1. Perform a content analysis of various advertising campaigns to: a. Identify objective of an advertisement forming part of an advertising campaign. b. Find out the target audience of a campaign. c. Prepare a report on various media options used in a campaign. d. Prepare a report on message strategy and copy elements used in the campaign. 2. Identify various CRM tools used by the sales people in the context of a given selling situation.							
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

Reference books:

1. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGrawHill Education.

2. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education

E-Resources:

1. https://onlinecourses.nptel.ac.in/noc20_mg13/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	1	2	2	2	1
CO2	1	0	0	0	1	1	1	1	1
CO3	1	0	1	0	1	1	2	2	1
CO4	1	0	0	0	0	2	2	2	1
CO5	0	0	0	0	0	2	2	2	1
Total	5	0	1	0	3	8	9	9	5

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

PROJECT REPORT

Course Code	Course Name	L	T	P	C
	PROJECT REPORT	3	3	0	6
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	10	0	14

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.

CYBER SECURITY

Course Code	Course Name	L	T	P	C
XUM005	Cyber Security	0	0	0	1
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:0	2	0	0	2

Course Objectives:

After the completion of the course, students will be able to

CO1: Cog (U): Understand the fundamentals of Cyber Security and the technologies.

CO2: Cog (U): Understand the organizational structure of Cyber security.

CO3: Cog (U): Understand the Cyber Security policy development.

CO4: Cog (U): Understand the Indian IT act and the initiatives.

CO5: Cog (U): Understand and Apply the Cyber security practices.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction	6
	Cyber Security – Cyber Security policy – Domain of Cyber Security Policy – Laws and Regulations – Enterprise Policy – Technology Operations – Technology Configuration - Strategy Versus Policy – Cyber Security Evolution – Productivity – Internet – E commerce – Counter Measures – Challenges	
II	Cyber Security Objectives And Guidance	6
	Cyber Security Metrics – Security Management Goals – Counting Vulnerabilities – Security Frameworks – E Commerce Systems – Industrial Control Systems – Personal Mobile Devices – Security Policy Objectives – Guidance for Decision Makers – Tone at the Top – Policy as a Project– Cyber Security Management – Arriving at Goals – Cyber Security Documentation – The Catalog Approach – Catalog Format – Cyber Security Policy Taxonomy.	
III	Cyber Security Policy Catalog	6
	Cyber Governance Issues – Net Neutrality – Internet Names and Numbers – Copyright and Trademarks – Email and Messaging - Cyber User Issues - Malvertising - Impersonation –Appropriate Use – Cyber Crime – Geo location – Privacy - Cyber Conflict Issues – Intellectual property Theft – Cyber Espionage – Cyber Sabotage – Cyber Welfare- Computer Forensics – Steganography	
IV	Cyber Security Initiatives And IT Act	6
	Counter Cyber Security Initiatives in India, Cyber Security Excersie, Cyber Security Incident Handling, Cyber Security Assurance, IT Act, Hackers – Attacker - Counter measures, Web Application Security, Digital Infrastructure Security, and Defensive Programming. Traditional Problems Associated with Computer Crime, Introduction to Incident Response.	
V	Security Practices	6

	Guidelines to choose web browsers, Securing web browser ,Antivirus ,Email security, Guidelines for setting up a Secure password ,Two-steps authentication ,Password Manager ,Wi-Fi Security ,Guidelines for social media security ,Tips and best practices for safer Social Networking.				
	Basic Security for Windows, User Account Password Introduction to mobile Smartphone Security ,Android Security ,IOS Security Online Banking Security ,Mobile Banking Security ,Security of Debit and Credit Card ,UPI Security of Micro ATMs e-wallet Security Guidelines Security Guidelines for Point of Sales(POS)				
		L	T	P	Total
		30	0	0	30
REFERENCE BOOKS					
7. Jennifer L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs , Jeffrey Schmidt, Joseph Weiss “Cyber Security Policy Guidebook” John Wiley & Sons 2012.					
8. Rick Howard “Cyber Security Essentials” Auerbach Publications 2011.					
9. Cyber Laws & Information Technology, Jothi Rathan,Vijay Rathan, Bhrath Pubishers,7 th Edition January 2019.					
10. Modern Cyber security Practices by Pascal Ackerman, BPB Publications,2020					
11. Dan Shoemaker Cyber security The Essential Body Of Knowledge, 1st ed. Cengage Learning 2011					
12. Rhodes-Ousley, Mark, “Information Security: The Complete Reference”, Second Edition, McGraw-Hill, 2013.					
E-REFERENCES					
5. https://www.coursera.org/specializations/cyber-security					
6. http://professional.mit.edu/programs/short-programs/applied-cybersecurity					
7. https://us.norton.com/internetsecurity-how-to-cyber-security-best-practices-for-employees.html					
8. https://www.meity.gov.in/content/cyber-laws					

Mapping of CO with PO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO 1	0	0	0	0	0	2	0	3	0	0	0
CO 2	0	0	0	0	0	0	2	0	1	0	0
CO 3	3	0	0	0	0	2	3	0	1	3	0
CO 4	0	0	0	0	0	0	0	0	0	0	0
CO 5	3	0	0	0	0	0	0	0	0	3	0
Total	6	0	0	0	0	4	5	3	2	6	0
Scaled Value	2	0	0	0	0	1	1	1	1	2	0

0- No Relation,

1- Low Relation

2-Medium Relation,

3-High Relation.