



**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)  
PUDUKKOTTAI- 622 001**

**PG AND RESEARCH DEPARTMENT OF  
COMMERCE**

## **Curriculum and Syllabus**

**Learning Outcomes-based Curriculum Framework (LOCF)**

**under CBCS Pattern**

**2023 – 2024 onwards**

**B.Com.**

**DEPARTMENT OF COMMERCE  
BOARD OF STUDIES 2023-24**

The Meeting of the Board of Studies was conducted on 19.02.2024. The proposed new syllabi were presented before the Board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks, credits and Title of the courses proposed for B.Com. (Annexure-I)
3. Question paper pattern B.Com. (Annexure-II)
4. Syllabi for B.Com. – (Annexure-III)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)  
PUDUKKOTTAI -622 001  
DEPARTMENT OF COMMERCE  
BOARD OF STUDIES 2023-2024**

<b>S. No.</b>	<b>NAME &amp; DESIGNATION</b>	
1	Dr. M. KALAISELVI Associate Professor & Head, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	<b>CHAIRMAN</b>
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4	Dr. S. M. ALAGAPPAN, Associate Professor, Department of Commerce, Arumugam Pillai Seethai Ammal College, Thirupathur.	SUBJECT EXPERT (External )
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7	Mr. S. RAJKUMAR, President, The Small Scale Industrialists' Association of Pudukkottai District, Pudukkottai	PROFESSIONAL EXPERT
8	Dr. S. ABDUL HAKKIM, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

## REVISION OF SYLLABI FOR B.COM

### BRIEF

- As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Tiruchirappalli, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No. of Papers	Total Max. Marks	Total Credits
UG	42 + 1	4200	139
Extn. Activities			1 } 140

- For B.Com. Degree course – distributing the available 30 hours / week for various papers as shown in Annexure – 1.
- Title of courses proposed for new syllabi is shown in Annexure – 1 for B.Com.
- The question paper pattern for B. Com. is shown in Annexure – 2.
- The syllabi for B.Com. is given in Annexure – 3.

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value-based courses are included as per the suggestions given by the University and Tamil Nadu Government.

## **Contents**

- i. PO and PSO Description
- ii. UG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Non-major, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency.
  - 1) *Course Lesson Box*
  - 2) *Course Objectives*
  - 3) *Units*
  - 4) *Learning Outcome*
  - 5) *Reference and Text Books*
  - 6) *Web Sources*
  - 7) *PO & PSO Mapping tables*

## PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy, and Management. The course equips the students for entry-level jobs in industry, promotes the growth of their professional career and entrepreneurship, and is a key contributor to the economic development of the country.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.Com. General</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG – 3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information clearly and concisely to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, and beliefs based on empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies, and theories by following a scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.</p>

	<p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing, and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation / Teamwork:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret, and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence, and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO 12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification, or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and</p>
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	<p>adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, setting direction, formulating an inspiring vision, building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, smoothly and efficiently.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including “learning how to learn”, that is necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of the workplace through knowledge/skill development/reskilling.</p>
<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>



### Credit Distribution for UG Programmes (2023 BATCH)

Sem I	Credit	Hours	Sem II	Credit	Hours	Sem III	Credit	Hours	Sem IV	Credit	Hours	Sem V	Credit	Hours	Sem VI	Credit	Hours
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2.3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course – / Project with viva- voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific <b>(Allied-1) Paper-1</b>	3	4	2.5 Elective II Generic/ Discipline Specific <b>(Allied-1) Paper-2</b>	3	4	3.5 Elective III Generic/ Discipline Specific <b>(Allied-2) Paper-1</b>	3	4	4.5 Elective IV Generic/ Discipline Specific <b>(Allied-2) Paper-2</b>	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1 <b>Soft Skill –I (common Paper)</b>	2	2	2.6 Skill Enhancement Course SEC-2 <b>Soft Skill-II (common Paper)</b>	2	2	3.6 Skill Enhancement Course SEC-4, <b>Entrepreneurial Skills (common Paper)</b>	1	1	4.6 Skill Enhancement Course SEC-6 <b>(Nan Muthalvan) NMC -III</b>	2	2	5.6 Elective VI Generic/ Discipline Specific <b>(Online Objective)</b>	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course – <b>SEC-3 (Nan Muthalvan) NMC-I</b>	2	2	3.7 Skill Enhancement Course SEC-5 <b>(Nan Muthalvan) NMC -II</b>	2	2	4.7 Value Education & Gender Studies	2	2	5.7 Skill Enhancement Course SEC-7 <b>(Nan Muthalvan) NMC -IV</b>	2	2	6.7 Skill Enhancement / Professional Competency Skill <b>(Nan Muthalvan) NMC -V</b>		2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training <b>(30Hrs)</b>	2				
	23	30		23	30		22	30		25	30		26	30		21	30
<b>Total – 140 Credits</b>																	

**\* For Allied with Practical Courses, both the theory and Practical papers will have exams at the even semesters.**

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

**First Year – Semester-I**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1 ( <b>Soft Skills – Common Paper</b> )	2	2
	Foundation Course	2	2
		<b>23</b>	<b>30</b>

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2 ( <b>Soft Skills – Common Paper</b> )	2	2
	Skill Enhancement Course -SEC-3 (Nan Muthalvan) NMC-I	2	2
		<b>23</b>	<b>30</b>

**Second Year – Semester-III**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 Entrepreneurial Skills (Common Paper)	1	1
	Skill Enhancement Course -SEC-5 (Nan Muthalvan) NMC-II	2	2
	E.V.S	-	1
		<b>22</b>	<b>30</b>

**Semester-IV**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Nan Muthalvan) NMC-III	2	2
	Value Education	2	2
	E.V.S	2	1
		<b>25</b>	<b>30</b>

**Third Year  
Semester-V**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based	22	26
<b>Part-4</b>	Skill Enhancement Course -SEC-7 (Nan Muthalvan) NMC-IV	2	2
	Internship / Industrial Visit / Field Visit (30 Hrs)	2	2
		<b>26</b>	<b>30</b>

**Semester-VI**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based & LAB	18	28
<b>Part-4</b>	Extension Activity	1	-
	Professional Competency Skill (Nan Muthalvan) NMC-V	2	2
		<b>21</b>	<b>30</b>

**Consolidated Semester wise and Component wise Credit distribution**

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

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

<b>METHODS OF EVALUATION</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>

<b>METHODS OF ASSESSMENT</b>	
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions requires students to store call information from the course content.</li> <li>• Knowledge questions usually require students to identify information in the textbook.</li> </ul>
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding acts and ideas by comprehending organizing, comparing, translating, interpolating, and interpreting in their own words.</li> <li>• The questions go beyond simple recall and require students to combine.</li> </ul>
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using/applying a concept learned in the classroom.</li> <li>• Students must use their knowledge to determine an exact response.</li> </ul>
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the students to break down something into its parts.</li> <li>• Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make a judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>• Students are engaged in decision-making and problem-solving.</li> <li>• Evaluation questions do not have single right answers.</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem-solving skills.</li> </ul>

### **Highlights of the Revamped Curriculum:**

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application-oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second-year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

### Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> <li>• Instill confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self – employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women empowerment</li> <li>• Discipline centric skill will improve the technical know-how of solving real life problems using ICT tools</li> </ul>
<b>III, IV, V &amp; VI</b>	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective</li> </ul>

		sectors
<b>IV</b>	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>
<b>II year Vacation activity</b>	Internship / Industrial Training	<ul style="list-style-type: none"> <li>• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.</li> </ul>
<b>V Semester</b>	Project with Viva – voce	<ul style="list-style-type: none"> <li>• Self-learning is enhanced</li> <li>• Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers;</li> <li>• ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>• To cater to the needs of peer learners / research aspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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# ANNEXURE – I

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS) PUDUKKOTTAI- 622 001**

## **B.COM. COMMERCE – CREDIT DISTRIBUTION**

<b>Sem</b>	<b>Sub Code</b>	<b>Courses</b>	<b>Hours</b>	<b>Credit</b>
		<b>I - SEMESTER</b>		
1.1	<b>23ULT1/ 23ULH1</b>	Part – I – Tamil Paper-I / Hindi Paper-I	6	3
1.2	<b>23ULE1</b>	Part – II – English Paper-I	6	3
1.3	<b>23UCO1</b>	Core Course 1 – Financial Accounting – I	5	5
1.4	<b>23UCO2</b>	Core Course 2 – Principles of Management	5	5
1.5	<b>23UCOGE1</b>	Generic Elective Course 1 – Business Legislation	4	3
		Generic Elective Course 1 – Indian Economic Development		
		Generic Elective Course 1 – Business Economics		
1.6	<b>23UCOSEF1</b>	Skill Enhancement Course – Foundation Course – Principles of Commerce	2	2
1.7	<b>23USE1</b>	Skill Enhancement Course SEC 1 – Soft Skill and Industry Awareness Paper-I	2	2
		<b>TOTAL</b>	<b>30</b>	<b>23</b>
		<b>II - SEMESTER</b>		
2.1	<b>23ULT2/ 23ULH2</b>	Part – I – Tamil Paper-II / Hindi Paper-II	6	3
2.2	<b>23ULE2</b>	Part – II – English Paper-II	6	3
2.3	<b>23UCO3</b>	Core Course 3 - Financial Accounting – II	5	5
2.4	<b>23UCO4</b>	Core Course 4 – Business Law	5	5
2.5	<b>23UCOGE2</b>	Generic Elective Course – 2 – Business Environment	4	3
		Generic Elective Course – 2 – Business Mathematics and Statistics		
		Generic Elective Course – 2 – International Trade		
2.6	<b>23USE2</b>	Skill Enhancement Course SEC 2 – Soft Skill and Industry Awareness Paper-2	2	2
2.7	<b>23UCONMC1</b>	Skill Enhancement Course SEC 3 – <b>Nan Muthalvan Course-1</b>	2	2
		<b>TOTAL</b>	<b>30</b>	<b>23</b>



Sem	Sub Code	Courses	Hours	Credit
		<b>III – SEMESTER</b>		
3.1	<b>23ULT3/ 23ULH3</b>	Part – I – Tamil Paper-III / Hindi Paper-III	6	3
3.2	<b>23ULE3</b>	Part – II – English Paper-III	6	3
3.3	<b>23UCO5</b>	Core Course 5 – Cost Accounting – I	5	5
3.4	<b>23UCO6</b>	Core Course 6 – Company Law	5	5
3.5	<b>23UCOGE3</b>	Generic Elective Course – 3 – Business Communication	4	3
		Generic Elective Course – 3 – Insurance and Risk Management		
		Generic Elective Course – 3 – E-Commerce		
	<b>23UES</b>	Environmental Studies	1	--
3.6	<b>23USE3</b>	Skill Enhancement Course SEC 4 (Entrepreneurial Skill) - Common Paper	1	1
3.7	<b>23UCONMC2</b>	Skill Enhancement Course SEC 5 – Nan Muthalvan Course-2	2	2
		<b>TOTAL</b>	<b>30</b>	<b>22</b>
		<b>IV – SEMESTER</b>		
4.1	<b>23ULT4/ 23ULH4</b>	Part – I – Tamil Paper-IV / Hindi Paper-IV	6	3
4.2	<b>23ULE4</b>	Part – II – English Paper-IV	6	3
4.3	<b>23UCO7</b>	Core Course 7 – Cost Accounting – II	5	5
4.4	<b>23UCO8</b>	Core Course 8 – Principles of Marketing	5	5
4.5	<b>23UCOGE4</b>	Generic Elective Course – 4 – Financial Services	3	3
		Generic Elective Course – 4 – Consumerism and Consumer Protection		
		Generic Elective Course – 4 – Operations Research		
4.6	<b>23UCONMC3</b>	Skill Enhancement Course SEC 6 – Nan Muthalvan Course-3	2	2
4.7	<b>23UVEGS</b>	Value Education and Gender Studies	2	2
4.8	<b>23UES</b>	Environmental Studies	1	2
		<b>TOTAL</b>	<b>30</b>	<b>25</b>

Sem	Sub Code	Courses	Hours	Credit
		<b>V – SEMESTER</b>		
5.1	<b>23UCO9</b>	Core Course 9 – Corporate Accounting – I	5	4
5.2	<b>23UCO10</b>	Core Course 10 – Banking Law and Practice	5	4
5.3	<b>23UCO11</b>	Core Course 11 – Income Tax Law and Practice	5	4
5.4	<b>23UCO12</b>	Core Course 12 – Project Work	5	4
5.5	<b>23UCOE1A</b>	Discipline-Specific Elective 1 – Financial Management	4	3
	<b>23UCOE1B</b>	Discipline-Specific Elective 1 – Goods and Service Tax		
5.6	<b>23UCOE2A</b>	Discipline-Specific Elective 2 – Human Resource Management	4	3
	<b>23UCOE2B</b>	Discipline-Specific Elective 2 – Office Management and Secretarial Practice		
5.7	<b>23UCONMC4</b>	Skill Enhancement Course SEC 7 – Nan Muthalvan Course-4	2	2
5.8	<b>23UIT</b>	Summer Internship / Industrial Training		2
		<b>TOTAL</b>	<b>30</b>	<b>26</b>
		<b>VI-SEMESTER</b>		
6.1	<b>23UCO13</b>	Core Course 13 – Corporate Accounting – II	6	4
6.2	<b>23UOC14</b>	Core Course 14 – Management Accounting	6	4
6.3	<b>23UCO15</b>	Core Course 15 – Fundamentals of Investment	6	4
6.4	<b>23UCOE3A</b>	Discipline-Specific Elective – 3 – Logistics and Supply Chain Management	5	3
	<b>23UCOE3B</b>	Discipline-Specific Elective – 3 – Service Marketing		
6.5	<b>23UCOE4A</b>	Discipline-Specific Elective – 4 – Computer Applications in Business	5	3
	<b>23UCOE4B</b>	Discipline-Specific Elective – 4 – Spreadsheet for Business		
6.6	<b>23UCONMC5</b>	Skill Enhancement Course SEC 8 – Nan Muthalvan Course-5	2	2
6.7	<b>23UEA</b>	Extension Activity		1
		<b>TOTAL</b>	<b>30</b>	<b>21</b>

**Annexure – II**  
**B.Com. Degree (2023-24 Onwards)**  
**Question Pattern**

**Time: 3hrs**

**Max. Marks: 75**

**Section – A (10×2= 20 Marks)**

**(Question No. 1 to 10)**

**Answer ALL Questions**

**Section – B (5×5= 25 Marks)**

**(Question No. 11 to 15 – Either or Type)**

**Answer ALL Questions**

**Section – C (3×10=30 Marks)**

**(Question No. 16 to 20 – Open Choice)**

**Answer ANY THREE Questions**

<b>Passing Minimum</b>	<b>–</b>	<b>40 %</b>
<b>Internal Assessment</b>	<b>–</b>	<b>40 %</b>
<b>External</b>	<b>–</b>	<b>40 %</b>

**FIRST YEAR – SEMESTER – I**

**CORE – I: FINANCIAL ACCOUNTING- I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO1	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								
<b>II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								
<b>III</b>	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								
<b>IV</b>	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								

V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)
CO	<b>Course Outcomes</b>
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

### **Questions Pattern**

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question and one problem (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One problem from each unit (5 Problems).

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAG E</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

## **CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO2	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								

IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].
<b>Course Outcomes</b>	
<b>CO1</b>	Demonstrate the importance of principles of management.
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.
<b>CO4</b>	Enumerate the various methods of Performance appraisal
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.
<b>Textbooks</b>	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.



<b>Reference Books</b>	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

## **FIRST YEAR – SEMESTER - I**

## **ELECTIVE - I: BUSINESS LEGISLATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE1	3				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the Factories Act, 1948								
<b>LO2</b>	To provide insights on the Foreign Exchange Management Act, 1999								
<b>LO3</b>	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
<b>LO4</b>	To enable the students to learn about the Competition Act 2002								
<b>LO5</b>	To familiarise the students about the existence of Intellectual Property Rights								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Factories Act 1948</b> Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.								
<b>II</b>	<b>Foreign Exchange Management Act, 1999</b> Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								
<b>III</b>	<b>Prevention of Money Laundering Act, 2002</b> Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								

IV	<b>Competition Act, 2002</b> Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.
V	<b>Intellectual Property Rights</b> Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.
<b>Course Outcomes</b>	
<b>CO1</b>	Acquire knowledge on Factories Act, 1948
<b>CO2</b>	Analyse the role of Foreign Exchange Management Act, 1999
<b>CO3</b>	Understand the practical implications of Prevention of Money Laundering Act, 2002
<b>CO4</b>	Evaluate the importance of Competition Act, 2002
<b>CO5</b>	Gain knowledge on Intellectual Property Rights
<b>Textbooks</b>	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
<b>Reference Books</b>	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi

4	C.L. Bansal. Business law, Taxmann, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf">https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf</a>
2	<a href="https://legislative.gov.in/sites/default/files/A1999-42_0.pdf">https://legislative.gov.in/sites/default/files/A1999-42_0.pdf</a>
3	<a href="https://stfrancislaw.com/blog/intellectual-property-rights/">https://stfrancislaw.com/blog/intellectual-property-rights/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - I**

## **ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE1	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the concepts of Economic growth and development								
<b>LO2</b>	To know the features and factors affecting economic development								
<b>LO3</b>	To gain understanding about the calculation of national income								
<b>LO4</b>	To examine the role of public finance in economic development								
<b>LO5</b>	To understand the causes of inflation								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								
II	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								
III	<b>National Income</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								

V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.
<b>Course Outcomes</b>	
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhanian, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>

2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	3	2	2.8	3	2	2	2	2	2	2.2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE1	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.



III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve
<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis
<b>CO2</b>	Understood the factors of demand forecasting
<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing
<b>Textbooks</b>	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocola, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## FOUNDATION COURSE: PRINCIPLES OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEF1	2				2	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To acquaint and equip the students with the latest knowledge in the field of Commerce and Industry.								
<b>LO2</b>	To identify the different forms of organization.								
<b>LO3</b>	To identify different modes of transportation and the vehicles used for each mode and to keep the inventory level optimized by maintaining the supply with demand.								
<b>LO4</b>	To understand various policies offered by banks and insurance, risks faced by insurance companies and also will understand insurance product cost and pricing, marketing, and distribution.								
<b>LO5</b>	To develop a better appreciation and understanding the role of marketing and advertising in business.								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Introduction to Commerce</b> Economic Activities – Concept of Business – Characteristics of business – Objectives of business – Classification of business activities – Industry and Commerce – Industry – Types – Primary and Secondary – Commerce – Trade and Aids to Trade – Types.								
<b>II</b>	<b>Forms of Organization</b> Forms of organization – Sole Proprietorship – Partnership firm – Joint Stock Company – Features – Merits and Demerits – Formation of Company – Memorandum of Association – Articles of Association – Prospectus.								

III	<b>Transportation and Warehouses</b> Transport – Functions – Modes of Transport – Road, Railway, Water and Airway – Advantages and Disadvantages of Transportation – Warehouse – Types and Functions.
IV	<b>Banking and Insurance</b> Banking – Functions of Banks – Types of Bank Accounts – Insurance – Principles of Insurance – Types of Insurance – Advantages of Insurance.
V	<b>Marketing and Advertising</b> Marketing – Definition – Functions – Marketing Mix – Marketing Segmentation – Advertising – Types – Advertising Media – Kinds of Media – Advantages and Disadvantages.
<b>Course Outcomes</b>	
<b>CO1</b>	Inculcate the knowledge of various marketing concepts and industry.
<b>CO2</b>	Know the various forms of organization
<b>CO3</b>	Understand the features of transportation and functions of warehouse.
<b>CO4</b>	Gain the knowledge about banking and Insurance.
<b>CO5</b>	Identify the role of marketing and advertising in business.
<b>Textbooks</b>	
1	Principles of Commerce, Dr. C. D. Balaji and Dr. G. Prasad, Margham Publications, Chennai.
2	Fundamentals of Business Organisation – Y.K. Bhushan, Sultan Chand, New Delhi.
3	Modern Marketing Principles and Practices – R.S.N Pillai and Bhagavathi, S. Chand & Sons, New Delhi.
4	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
5	Pillai & Bhagavathi, <i>Salesmanship</i> , S. Chand & Co., New Delhi, 2000.
<b>Reference Books</b>	
1	Philip Kotler & Gary Armstrong., <i>Principles of Marketing.</i> , Pearson Education, Seventeenth edition, 2018.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Anand Ganguly – Insurance Management, New Age International Publishers.

4	P. Saravanel, <i>Advertisment &amp; Salesmanship</i> , Margham Publication, Chennai, 2013.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
3	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II**

### **CORE – III: FINANCIAL ACCOUNTING – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO3	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								

IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.
<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.

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

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from fifth unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from fifth unit + 4 problems from other four units.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**



## **FIRST YEAR – SEMESTER – II**

## **CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO4	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								
<b>II</b>	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								
<b>III</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								

IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller
<b>Course Outcome</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Outline the contract of indemnity and guarantee
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

Web Resources	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

## **ELECTIVE– II: BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE2	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nexus between environment and business.								
<b>LO2</b>	To know the Political Environment in which the businesses operate.								
<b>LO3</b>	To gain an insight into Social and Cultural Environment.								
<b>LO4</b>	To familiarize the concepts of an Economic Environment.								
<b>LO5</b>	To learn the trends in Global Environment / Technological Environment								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>An Introduction</b>								
	The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								
II	<b>Political Environment</b>								
	Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								
III	<b>Social and Cultural Environment</b>								
	Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								
IV	<b>Economic Environment</b>								
	Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								

V	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology- Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.
<b>Course Outcomes</b>	
<b>CO1</b>	Remember the nexus between environment and business.
<b>CO2</b>	Apply the knowledge of Political Environment in which the businesses operate.
<b>CO3</b>	Analyze the various aspects of Social and Cultural Environment.
<b>CO4</b>	Evaluate the parameters in Economic Environment.
<b>CO5</b>	Create a conducive Technological Environment for business to operate globally.
<b>Textbooks</b>	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
<b>Reference Books</b>	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAG E</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**ELECTIVE II : BUSINESS MATHEMATICS & STATISTICS (23UCOGE2)**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE2	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the basics of ratio, proportion, indices and proportions								
<b>LO2</b>	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
<b>LO3</b>	To familiarise with the measures of central tendency								
<b>LO4</b>	To conceptualise with correlation co-efficient								
<b>LO5</b>	To gain knowledge on time series analysis								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.								
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								

V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations – Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.
<b>Course Outcomes</b>	
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
<b>CO3</b>	Determine the various measures of central tendency
<b>CO4</b>	Calculate the correlation and regression co-efficient.
<b>CO5</b>	Assess problems on time series analysis
<b>Textbooks</b>	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi



**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

**Questions Pattern**

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One problem (Either or type) from each unit (5 Problems).
<b>Section – C</b>	One problem from each unit (5 Problems).

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

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

**3 – Strong, 2- Medium, 1- Low**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE2	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.  Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12

IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending  Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Distinguish between the concept of internal and international trade.	
<b>CO2</b>	Define the various theories of international trade.	
<b>CO3</b>	Examine the balance of trade and exchange rates	
<b>CO4</b>	Appraise the role of IMF and IBRD.	
<b>CO5</b>	Define the workings of WTO and with special reference to India.	
<b>Textbooks</b>		
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.	
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -  Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.	
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group -  Wadsworth Publishing Company -California.	
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.	
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai	
<b>Reference Books</b>		
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai	

2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>
2	<a href="https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a>
3	<a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

### **SECOND YEAR – SEMESTER - III**

**CORE – V : COST ACCOUNTING – I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO5	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.								
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.								

V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.
<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall the various concepts of cost accounting
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>CO3</b>	Analyse the various valuation methods of issue of materials.
<b>CO4</b>	Examine the different methods of calculating labour cost.
<b>CO5</b>	Critically evaluate the apportionment of Overheads.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from first unit only + 4 problems from other 4 units.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3 – Strong, 2- Medium, 1- Low**

### **SECOND YEAR – SEMESTER - III**

## **CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO6	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Introduction to Company law</b>								
	Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								



V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.
<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – III**

### **ELECTIVE – III: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE3	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								
III	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								

IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing
V	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile
<b>Course Outcomes</b>	
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.

<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## **SECOND-YEAR – SEMESTER - III**

### **ELECTIVE – III: INSURANCE AND RISK MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCOGE3</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concepts and principles of the contract of insurance								
<b>LO2</b>	To understand the basic concepts of life insurance								
<b>LO3</b>	To gain knowledge on the principles of general insurance								
<b>LO4</b>	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
<b>LO5</b>	To know the risk management process								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Introduction to Insurance</b>								
	Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								
II	<b>Life Insurance</b>								
	Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								
III	<b>General Insurance</b>								
	General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								
IV	<b>Risk Management</b>								
	Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.								

V	<b>IRDA Act 1999</b> Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.
<b>Course Outcomes</b>	
<b>CO1</b>	Identify the workings of insurance and hedging
<b>CO2</b>	Evaluate the types of insurance policies and settlement
<b>CO3</b>	Settle claims under various types of general insurance
<b>CO4</b>	Know the protection provided for insurance policy holders under IRDA
<b>CO5</b>	Evaluate the assessment and retention of risk
<b>Textbooks</b>	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
<b>Reference Books</b>	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>
2	<a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>

3	<a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a>
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**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**



### **SECOND YEAR – SEMESTER - III**

### **ELECTIVE – III: E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE3	4				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								
	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								

IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.
V	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Understand the role and features of world wide web
<b>CO2</b>	Understand the Benefits and model of e-tailing
<b>CO3</b>	Use the web enabled services
<b>CO4</b>	Tackle the threats in internet security system
<b>CO5</b>	Know about the Ethical principles Privacy and Information Rights
<b>Textbooks</b>	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
<b>Reference Books</b>	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi

3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – IV**

**CORE – VII : COST ACCOUNTING – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO7	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Prerequisite: Should have studied Cost Accounting in III Sem.</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Cost Accounting Standards</b>								
	An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								
II	<b>Job Costing, Batch Costing and Contract Costing</b>								
	Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract – Preparation of Contract A/c.								
III	<b>Process Costing</b>								
	Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts – Treatment of Loss and Gain : Normal and Abnormal Loss – Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								
IV	<b>Operating Costing</b>								
	Operating Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.								

V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.
<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall standards in cost accounting
<b>CO2</b>	Apply the knowledge in contract costing
<b>CO3</b>	Analyze and assimilate concepts in process costing
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>CO5</b>	Set up standards and analyse variances.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>

3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>
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### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from first unit only + 4 problems from other 4 units.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER– IV**

## **CORE – VIII –PRINCIPLES OF MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO8	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
I	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								
II	<b>Market Segmentation and Consumer Behaviour</b> Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation – Geographic – Demographic–Psychographic – Behavioural – Targeting, Positioning & Repositioning – Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour – Motives. Freud’s Theory of Motivation.								
III	<b>Product &amp; Price</b> Marketing Mix – an overview Of 4P’s of Marketing Mix– Product – Introduction to Stages of New Product Development–Product Life Cycle – Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.								
	<b>Promotions and Distributions</b> Elements of promotion – Advertising – Objectives – Kinds of Advertising Media – Traditional vs Digital Media – Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller –								

IV	Channels of Distribution for Consumer Goods – Channel Members – Channels of Distribution for Industrial Goods.
V	<b>Competitive Analysis and Strategies</b> Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing –CRM – Market Research – MIS and Marketing Regulation.
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4p's of marketing in their venture
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Use the different Channels of distribution of industrial goods
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing
<b>Textbooks</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr.Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr.N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
5	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi
<b>Reference Books</b>	
1	Prof Kavita Sharma, Dr.Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H.Consumer Behaviour and Marketing Action, USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Text books May be Used</b>	
<b>Web Resources</b>	



1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## ELECTIVE IV – FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE4	3				3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To impart knowledge on the role and function of the Indian financial system.								
<b>LO2</b>	To enrich their knowledge on key areas relating to management of financial products and services								
<b>LO3</b>	To familiarize students about Venture Capital, Leasing.								
<b>LO4</b>	To make them understand the Credit Rating system.								
<b>LO5</b>	To provide insights into mutual funds and the operation of NSDL and CSDL.								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Introduction to Financial System</b> Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								
<b>II</b>	<b>Introduction to Financial Services</b> Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								
<b>III</b>	<b>Venture Capital and Leasing</b> Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								
<b>IV</b>	<b>Credit Rating</b> Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								

V	<b>Mutual Funds</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – DE-MAT Services – Need and Operations- Role of NSDL and CSDL.
<b>Course Outcomes</b>	
<b>CO1</b>	Summarise the role and function of the financial system
<b>CO2</b>	Gain practical knowledge on key areas relating to management of financial products and services
<b>CO3</b>	Familiarize students about Venture Capital, Leasing.
<b>CO4</b>	Infer the importance of the Credit Rating system.
<b>CO5</b>	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
<b>Textbooks</b>	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
<b>Reference Books</b>	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html">https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html</a>
2	<a href="https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/">https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/</a>
3	<a href="https://scripbox.com/mf/what-is-mutual-fund/">https://scripbox.com/mf/what-is-mutual-fund/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – IV**

## ELECTIVE – IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCOGE4</b>	<b>3</b>				<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the nature of consumers and consumerism								
<b>LO2</b>	To know how consumers are exploited								
<b>LO3</b>	To be familiar with consumer rights and duties								
<b>LO4</b>	To learn about Consumer Protection Act								
<b>LO5</b>	To gain insights into consumerism in India.								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
<b>Unit</b>	<b>Contents</b>								
<b>I</b>	<b>Consumerism</b> Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								
<b>II</b>	<b>Consumer Exploitation</b> Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								
<b>III</b>	<b>Consumer Rights and Duties</b> Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								
<b>IV</b>	<b>Consumerism in India</b> Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								
<b>V</b>	<b>Consumer Protection Act 2019</b> Consumer Protection Council – Central, State, Districts Consumer Protection – Councils – Consumer Dispute Redressal Mechanism.								
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall aspects in consumerism								

<b>CO2</b>	Identify the reasons for consumer exploitation
<b>CO3</b>	Discover the rights and duties of a consumer
<b>CO4</b>	Create an environment which protects the consumers in India
<b>CO5</b>	Critically appraise the consumer Protection Act
<b>Textbooks</b>	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
<b>Reference Books</b>	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lawcorner.in/forms-of-consumer-exploitation/">https://lawcorner.in/forms-of-consumer-exploitation/</a>
2	<a href="https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights">https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights</a>
3	<a href="http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf">http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

## ELECTIVE IV – OPERATION RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOGE4	3				3	3	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the students to operations research and linear programming.								
<b>LO2</b>	To impart knowledge about transportation and assignment problems.								
<b>LO3</b>	To get acquainted with game theory and simulation.								
<b>LO4</b>	To develop abilities to analyse and manage inventories using various methods.								
<b>LO5</b>	To acquire knowledge on network analysis.								
<b>Prerequisite: Should have studied Statistics in 1<sup>st</sup> year B.Com.</b>									
<b>UNIT</b>	<b>Contents</b>								
<b>I</b>	<b>Introduction to Operations research and Linear Programming Problem</b> Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								
<b>II</b>	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method – Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								
<b>III</b>	<b>Game Theory and Simulation</b> Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								



IV	<b>Inventory Management</b> Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)
V	<b>Network Analysis</b> Network models- CPM and PERT Determination of Critical Path Method (CPM) – PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Frame a linear programming problem for quantitative decisions in business planning.
<b>CO2</b>	Optimise economic factors by applying transportation and assignment problems.
<b>CO3</b>	Apply the concept of game theory and simulation for optimal decision making.
<b>CO4</b>	Analyse and manage inventories to meet the changes in market demand.
<b>CO5</b>	Construct networks including PERT, CPM for strategic management of business projects.
<b>Textbooks</b>	
1.	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
<b>Reference Books</b>	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019

3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
<b>Web Resources</b>	
1.	<a href="http://www.orsi.in">www.orsi.in</a>
2.	<a href="http://www.learnaboutor.co.uk">www.learnaboutor.co.uk</a>
3.	<a href="http://www.theorsociety.com">www.theorsociety.com</a>

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One problem from each unit (5 Problems).

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

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

### **THIRD YEAR – SEMESTER –V**

**CORE – IX : CORPORATE ACCOUNTING – I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO9	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO2</b>	To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and Debentures								
<b>LO3</b>	To learn the forms and contents of financial statements as per Schedule III of Indian Companies Act 2013								
<b>LO4</b>	To examine the various methods of valuation of Goodwill and Shares								
<b>LO5</b>	To identify the significance of International Financial Reporting Standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity								15

	and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards (IAS) – Meaning – Objectives – Significance – Procedures for Formulation of Standards – IAS – 1 Presentation of Financial Statement, IAS – 2 Valuation of Inventories, IAS – 7 Cash Flow Statement, IAS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, IAS – 16 – Property, Plant & Equipment, IAS 38 – Intangible Assets IAS – 103, Business Combinations IAS 110, Consolidated Financial Statement. (Theory Only)	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare an account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting standards in par with IFRS and Indian Accounting Standards.	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	

3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing House, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing House, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from fifth unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from fifth unit only + 4 problems from other 4 units.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO10	5				4	5	25	75	100
Learning Objectives									
L01	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.								
L02	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.								
L03	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.								
L04	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
L05	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development – Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, Urban Co-operative Bank, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account – Jan Dhan Yojana– Account Statement – Passbook Vs e-statement – Banker and Customer Relationship – Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - Securities of lending – Factors influencing bank lending.								15

IV	<b>Negotiable Instruments Act 1881</b> Negotiable Instruments – Meaning & Definition – Characteristics - Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing – Consequences of Non-Crossing. Endorsement – Meaning – Components – Kinds of Endorsements- Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement – Rules regarding Endorsement. Paying banker – Banker’s duty – Dishonouring of Cheques – Discharge by paying banks – Payments of a crossed cheque – Refusal of cheques Payment. Duties of Collecting Banker - Statutory protection under section 131 – RBI instruction – Paying Banker Vs. Collecting Banker – Customer Grievances – Grievance Redressal Forum – Banking Ombudsman.	15
V	<b>Digital Banking</b> Meaning- Services – e-banking and financial services – Initiatives – Opportunities – Internet banking Vs Traditional Banking – Mobile banking – Anywhere Banking – Any Time Banking – Electronic Mobile Wallets. ATM – Concept – Features – Types – Electronic money – Meaning – Categories – Merits of e-money – National Payments Corporation of India (NPCI) – Features – Importance and Functions – National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Safety and Security in Digital Banking – Digital frauds and Protective measures.	15
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc.	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	<b>Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai</b>	
2	Gordon E and Natarajan K, Banking Theory, Law and Practice, Himalaya Publishing House Pvt. Ltd. New Delhi.	
3	Gupta P.K. Gordon E-Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra. A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	

5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
<b>Reference Books</b>	
1	<b>B. Santhanam, Banking &amp; Financial System, Margam Publication, Chennai</b>
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

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

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

**3 – Strong, 2- Medium, 1- Low**



**THIRD YEAR – SEMESTER – V**

**CORE – XI: INCOME TAX LAW AND PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO11	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act, 1961.								
LO2	To compute the residential status of an Assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – Objectives – Features–Important Definitions Under the Income Tax Act 1961 – Components of Taxation – Income exempted under Section 10. <b>Residential Status</b> – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status.								15
II	<b>Income from Salary</b> Salary Income – Definition– Allowances –Taxability – Perquisites– Kinds of Perquisites –Types of Provident Fund – Gratuity– Pension – Commutation of Pension – Deduction of Salary – Profits in Lieu of Salary – Computation of Salary Income.								15
III	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out, Self-Occupied Property – Deductions – Computation of Income from House Property.								15

IV	<b>Profits and Gains from Business and Profession</b> Income from Business and Profession – Allowable Expenses – Expenses Disallowed – General Deductions – Depreciation – Undisclosed Income & Investments – Computation of Income from Business and Profession.	15
V	<b>Income from Capital Gains</b> Basic Charges – Short and Long term Capital Gains – Computation – Indexed Cost of Acquisition and Improvement – Exemptions – <b>Income from other sources</b> – Deductions allowed– Provisions for Set-off and Carry Forward of Losses (Simple Problems) – Deductions U/S 80C.	15
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.	
<b>CO3</b>	Compute income of an individual under the head salaries.	
<b>CO4</b>	Ability to compute income from house property.	
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	
<b>Textbooks</b>		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	

4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from first unit only + 4 problems from other 4 units.

*Note: Question related to previous year applicable to latest assessment year only*

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**CORE –XII :PROJECT WORK (23UCO12PW)**

**THIRD YEAR – SEMESTER – V**  
**DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE1A	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance – Sources of Finance – Role of Financial Manager – Financial Goals – Profit maximization Vs. Wealth Maximization – Concept of Time Value of Money –Risk and Return – Components of Financial Management.								12
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) – Leverage – Concept – Operating and Financial Leverage.								12
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models – Walter’s Model - Gordon’s Model – M&M Model.								12

V	<b>Working Capital Decision</b> Working Capital – Meaning and Importance – Classification - Working Capital Cycle – Factors Influencing Working Capital – Determining Working Capital – Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	<b>TOTAL</b>	60
<b>Course Outcomes</b>		
<b>CO1</b>	Recall the concepts in financial management.	
<b>CO2</b>	Apply the various capital structure theories.	
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	
<b>CO4</b>	Determine dividend pay-outs.	
<b>CO5</b>	Estimate the working capital of an organization.	
<b>Textbooks</b>		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>	
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>	
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>	

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Theory Question from first unit only + 4 problems from other 4 units.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V****DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : GOODS AND SERVICES TAX**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE1B	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to basic concept of GST								
LO2	To have an overview of GST								
LO3	To be familiar with the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Introduction to GST</b> Concept and Features of Goods and Services Tax - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of GST – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India – Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance and Features - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12



III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice, Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	<b>Customs Act 1962</b> Custom Duty: Concepts – Territorial Waters – High Seas – Levy of Customs Duty, Types of Custom Duties – Valuation – Baggage Rules and Exemptions.	12
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Acquaintance with GST	
<b>CO2</b>	Exposed to the overview of GST.	
<b>CO3</b>	Apply provisions of CGST and IGST	
<b>CO4</b>	Summarise procedures of GST	
<b>CO5</b>	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.	
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	

2	T.S. Reddy & Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

### THIRD YEAR – SEMESTER – V

**DISCIPLINE SPECIFIC ELECTIVE – 3 / 4 : HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE2A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	Toequip with the various processes of Recruitment and Selection.								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal.								
<b>C4</b>	To learn about Industrial Relations.								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager – Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) –Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test – types– Kinds of employment interview – Medical Screening – Appointment Order.								12
III	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								12

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

2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER – V**

**DISCIPLINE SPECIFIC ELECTIVE – 4 /4 :OFFICE MANAGEMENT & SECRETARIAL PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE2B	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Modern Office and Its Function</b> Introduction – Meaning of Office – Office Work – Office Activities – The Purpose of an Office – Office Functions – Importance of Office—The Changing Office — The Paperless Office — Office Management – Elements — Functions — Office Manager — Success Rules for Office Managers — The Ten Commandments.								12
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12

III	<b>Office Systems and Procedures</b> The Systems Concept – Definitions – Systems Analysis – Flow of Work – Analysis of Flow of Work – Role of Office Manager in Systems and Procedures – Systems Illustrated – Office Machines and Equipments. Office forms – Design, Management and Control	12
IV	<b>Records Management</b> Records – Importance of Records – Records Management – Filing – Essentials and Characteristics of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised vs. Decentralised Filing – Indexing – Types of Indexing – Selection of Suitable Indexing System – The Filing Routine – The Filing Manual – Records Retention – Evaluating the Records Management Programme – Modern Tendencies in Records Making – Digital Record Maintenance.	12
V	<b>Secretarial Practice</b> 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 – Maintenance of Appointment Diary.	12
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	

5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.
<b>Reference Books</b>	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, SahityaBhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**



**THIRD YEAR – SEMESTER – VI**

## **CORE – XIII: CORPORATE ACCOUNTING – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO13	6				4	6	25	75	100
Learning Objectives									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	<b>Business Combination</b> Accounting for Amalgamation and External Reconstruction – Purchase Consideration – Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation in the form of Merger and Purchase (Excluding Inter-Company Holdings).								15
II	<b>Internal Reconstruction</b> Alteration of Share Capital – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								15
III	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) – Non-Performing Assets - Rebate on Bills Discounted – Profit and Loss a/c – Balance Sheet as Per Banking Regulation Act 1949.								15
IV	<b>Accounts of Holding Company</b> Introduction – Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts – Preparation of								15

	Consolidated Balance Sheet (Excluding Inter-Company Holdings).	
V	<b>Liquidation of Companies</b> Meaning – Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts – Order of Payment – Liquidators Remuneration – Liquidator’s Final Statement of Accounts.	15
	<b>TOTAL</b>	75
<b>Course Outcomes</b>		
CO1	Understand the accounting treatment of amalgamation, external reconstruction	
CO2	Apply and alter the share capital and internal reconstruction	
CO3	Do the accounting procedure of non-performing assets	
CO4	Give the consolidated accounts of holding companies	
CO5	Prepare liquidator’s final statements	
<b>Textbooks</b>		
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S.RamanandDr.M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol 2 S Chand & Sons, New Delhi.	
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
<b>Reference Books</b>		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi	
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670</a>	
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>	
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-">https://www.accountingnotes.net/liquidation/liquidation-of-companies-</a>	

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### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Problem from each unit (Either or type)
<b>Section – C</b>	One Problem from each unit (5 Problems)

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER – VI**

## **CORE – XIV: MANAGEMENT ACCOUNTING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO14	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents							No. of Hours	
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance – Functions – Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.							18	
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios –Solvency Ratios – Leverage Ratios – Preparation of Financial Statements from Ratios.							18	
III	<b>Cash Flow Analysis</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Cash Flow from Operating, Financing and Investing activities							18	
IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits							18	
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- Cost- Volume Profits Analysis – P/V Ratio – Break Even Point – Margin of Safety. <b>Decision Making:</b> Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.							18	
	<b>TOTAL</b>							<b>90</b>	

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

### Questions Pattern

<b>Section – A</b>	10 Theory Questions (2 Questions from each unit)
<b>Section – B</b>	One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.
<b>Section – C</b>	One Problem from each unit (5 Problems)

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

## **SECOND YEAR – SEMESTER – VI**

## **CORE – XV: FUNDAMENTALS OF INVESTMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCO15	6				4	6	25	75	100
Learning Objectives									
LO1	To introduce the student acquire knowledge about investment environment process								
LO2	To make impact experience on fixed income securities								
LO3	To understand the approaches of equity analysis								
LO4	To get acquainted with Portfolio Analysis and Financial Derivatives								
LO5	To acquire the knowledge of Investor Protection								
UNIT	Contents								No. of Hours
I	<b>The Investment Environment</b> 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.								12
II	<b>Fixed Income Securities</b> Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								12
III	<b>Approaches to Equity Analysis</b> Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Dividend capitalisation models, and Price-Earnings multiple approach to equity valuation.								12
IV	<b>Portfolio Analysis and Financial Derivatives</b> Portfolio and Diversification – Portfolio Risk and Return – Mutual Funds – SIP – FIs and FIIs – Introduction to Financial Derivatives – Options – Forwards – Futures – Swaps – Financial Derivatives Markets in India								12

V	<b>Investor Protection</b> Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	12
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Enumerate the concept of investment decision process and types of Investments	
<b>CO2</b>	Optimise income securities by applying the types of bonds	
<b>CO3</b>	Explain the approaches towards the equity analysis to enrich the skills	
<b>CO4</b>	Analyse the Portfolio Analysis and Derivatives Markets	
<b>CO5</b>	Construct the roles of SEBI and Investor Protection	
<b>Textbooks</b>		
1.	V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi	
2.	Dr.VanitaTripathi, Fundamental of Investment, Taxmanns, New Delhi	
3.	Dr.Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai	
4.	Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, New Delhi	
5.	C P Jones, investment analysis and management, Wiley publication, new york	
<b>Reference Books</b>		
1.	YasminSofatVinayak&Sanjeev Kumar, Fundamentals of Investment, Kalyani Publication, New Delhi	
2.	S K Sharma &GurmeetKaur, Fundamentals of Investment, Sultan Chand, New Delhi	
3.	Mayo, All Introduction to Investment, Cengage Learning, England	
4.	R PRustogi , Fundamentals of Investment, Sultan Chand and Sons , New Delhi	
<b>Web Resources</b>		
1.	<a href="https://www.coursera.org">https://www.coursera.org</a>	
2.	<a href="https://www.classcentral.com">https://www.classcentral.com</a>	
3.	<a href="https://www.ibm-institute.com">https://www.ibm-institute.com</a>	



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

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

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

### THIRD YEAR – SEMESTER – VI

## DISCIPLINE SPECIFIC ELECTIVE – 5 / 6: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE3A	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the origin and principles of logistics management								
<b>LO2</b>	To know the types of inventory control								
<b>LO3</b>	To gain insight on the importance of supply chain management								
<b>LO4</b>	To identify the Key Enablers in Supply Chain Improvement								
<b>LO5</b>	To analyse the SCOR model								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Logistics Management</b> Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.								15
II	<b>Transportation and Distribution</b> Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 <sup>st</sup> Century.								15
III	<b>Supply Chain Management</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.								15

IV	<b>Supply Chain Drivers</b> Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	<b>15</b>
V	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Examine the importance of Customer Service in Logistics Management	
<b>CO2</b>	Develop an understanding on the Distribution Channel Management	
<b>CO3</b>	Interpret the Global applications of supply chain management	
<b>CO4</b>	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
<b>CO5</b>	Identify the conflict resolution strategies	
<b>Textbooks</b>		
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.	
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.	
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.	
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.	
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.	
<b>Reference Books</b>		
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.	
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.	

3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

### THIRD YEAR – SEMESTER – VI

**DISCIPLINE SPECIFIC ELECTIVE:6 /6: SERVICE MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23UCOE3B</b>	<b>5</b>				<b>3</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To Understand the concepts of service marketing								
<b>LO2</b>	To acquire the knowledge of Product Decisions, Pricing strategies and tactics								
<b>LO3</b>	To familiarise the skill of Strategic Marketing Management for services.								
<b>LO4</b>	To Analyse how to deliver quality services								
<b>LO5</b>	Understand the concept of Marketing services in various sectors								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services - Classification of Services - Designing the Service Blueprinting, using Technology - Developing Human Resources - Building Service Aspirations.								12
II	Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies and Tactics - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process – Internet as a service channel.								12
III	Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy.								12
IV	Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions - The Service Performance Gap								12

	Key Factors and Strategies for Closing the Gap - Developing Appropriate and Effective Communication about Service Quality.	
V	Marketing of Services with special reference to Financial Services - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Examine the concept of Service marketing	
<b>CO2</b>	Describe the seven P's in service marketing	
<b>CO3</b>	Illustrate the Strategic marketing management for services	
<b>CO4</b>	List out the quality services in delivering	
<b>CO5</b>	Outline the Marketing of services in various sectors	
<b>Textbooks</b>		
1	Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey, 1984	
2	Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education, 2002.	
3	Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002	
<b>Reference Books</b>		
1	EGBateson, Managing Services Marketing – Text and Readings, Dryden Press, Hinsdale	
2	Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994	
3	Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi, 2002.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.amazon.in/Services-Marketing-Govind-Apte/dp/0195667581">https://www.amazon.in/Services-Marketing-Govind-Apte/dp/0195667581</a>	
2.	<a href="https://www.worldscientific.com/worldscibooks/10.1142/y0001">https://www.worldscientific.com/worldscibooks/10.1142/y0001</a>	
3.	<a href="https://books.google.com/books/about/Services_Marketing.html?id=azkfIfxM2NgC">https://books.google.com/books/about/Services_Marketing.html?id=azkfIfxM2NgC</a>	

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

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

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**DISCIPLINE SPECIFIC ELECTIVE – 7/8: COMPUTER APPLICATION IN BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE4A	3		2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15



IV	<b>Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	<b>15</b>
V	<b>Creating Business Spreadsheet</b> 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.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Recall various techniques of working in MS-WORD.	
<b>CO2</b>	Prepare appropriate business document.	
<b>CO3</b>	Create - Presentation for Seminars and Lecture.	
<b>CO4</b>	Understanding various tools used in MS-EXCEL.	
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.	
<b>Textbooks</b>		
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.	
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP.	
3	MansiBansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.	
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.	
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.	
<b>Reference Books</b>		
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.	
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.	

3	<b>Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.</b>
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

**Theory – 60 Marks (Internal – 15; External – 45)**

**Practical – 40 Marks (Record Note – 10; Practical – 27; Viva-voce – 3)**

**Questions Pattern (For Theory)**

<b>Section – A</b>	<b>7 x 1 = 7 Marks</b>
<b>Section – B</b>	<b>5 x 4 = 20 Marks</b>
<b>Section – C</b>	<b>3 x 6 = 18 Marks</b>

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

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

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - VI**

#### **DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOE4B	3		2		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); <b>Logical Functions:</b> AND, OR, NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15

IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	<b>15</b>
V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.	
<b>CO2</b>	Understanding Various Tools Used In Ms-Excel.	
<b>CO3</b>	Knowledge On Various Statistical Tests in Ms-Excel.	
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	
<b>CO5</b>	Develop Trending Application Using MS-Excel	
<b>Textbooks</b>		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
<b>Reference Books</b>		
1	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.	
3	HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.	

**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

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

**Theory – 60 Marks (Internal – 15; External – 45)**

**Practical – 40 Marks (Record Note – 10; Practical – 27; Viva-voce – 3)**

**Questions Pattern (For Theory)**

<b>Section – A</b>	<b>7 x 1 = 7 Marks</b>
<b>Section – B</b>	<b>5 x 4 = 20 Marks</b>
<b>Section – C</b>	<b>3 x 6 = 18 Marks</b>

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

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

**3 – Strong, 2- Medium, 1- Low**