PERIYAR UNIVERSITY

SALEM – 636011

Syllabus

B.Com.CORPORATE SECRETARYSHIP

(SEMESTER PATTERN)

(For Candidates admitted from 2026-2027 onwards)

Content

1. PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. ELIGIBILITY

Candidates seeking admission for B.Com.Corporate Secretaryship must have passed +2 (HSC) examinations with any one of the Subjects namely Accountancy / Commerce (Refer Periyar University Circular No. PU/R/CDC/AD1/008642/2026 dated 29.05.2026)

3. EQUIVALENCE OF THE DEGREE

This B.Com.Corporate Secretaryship degree is equivalent to B.Com. for the purpose of employment in public services. Order issued by Tamil Nadu Higher Education (K2) Department G.O.(Ms) No.65 dated 24.04.2019.

4. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of industry and administration.

a. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialization in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customized to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

b. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies, stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

c. GRADUATE ATTRIBUTES

On completing the B.Com. (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

d. PROGRAMME EDUCATIONAL OBJECTIVES:

POs	Description
PEO1	**Critical Thinking:** Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking
PEO2	**Effective Communication:** To express their views through effective communication and gain the ability to connect to people in business environment
PEO3	**Apply Reasoning:** The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
PEO4	**Professional Ethics:** Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
PEO5	**Environment and Sustainability:** Apply the knowledge gained in the curriculum for the development of sustainable environment
PEO6	**Effective functioning:** Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment.
PEO7	**Life Long Learning Self Learning**: Instill a sense of lifelong learning based on self-interest in accordance with the changing scenario to retain competency.

e. PROGRAMME OUTCOMES:

On completion of the programme the students can

Pos	Description
PO1	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
PO2	Gain analytical skills in the field of accounting and taxation.
PO3	Determine the professional ethics of the business and contribute for community living and nation building.
PO4	Enhance communication skills, team work, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of finance and administration.

f. Program Specific Objectives (PSOs)

PSOs	Description
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

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 mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics 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 Industrial Statistics course is newly introduced in the fourth semester, 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.
- Corporate Practices Viva in the Fourth Semester & Group Project component in the sixth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting an explain in a scientific and systematic way to 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 - Artificial Intelligence.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test Assignments (2 Nos.) – 5 marks Test (2 Nos.) – 15 marks Attendance – 5 marks	25 Marks
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks

Methods of Assessment	
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain
Analyze (K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate
	between various ideas, Map knowledge
Evaluate (K5)	Longer essay/ Evaluation essay, Critique or justify with pros and cons
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

5. COURSE STRUCTURE

Credit Distribution for B.Com.(Corporate Secretaryship)

FIRST YEAR - SEMESTER-I

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-1	Language	Theory	Language – Tamil-I	6	3	3	**25**	**75**	**100**
Part-2	Language	Theory	English-I	6	3	3	**25**	**75**	**100**
Part-3	Core-I	Theory	Financial Accounting-I	5	5	3	**25**	**75**	**100**
	Core-II	Theory	Practicing Company Secretaries	5	5	3	**25**	**75**	**100**
	Allied-I	Theory	Corporate E-Management	4	4	3	**25**	**75**	**100**
Part-4	NME-I (Offered to other departments)	Theory	Financial Services	2	2	3	**25**	**75**	**100**
	Common Paper to All UG courses	Theory	Value Education	2	1	3	**25**	**75**	**100**
			Total	30	23				

FIRST YEAR- SEMESTER-II

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-1	Language	Theory	Language – Tamil-II	6	3	3	**25**	**75**	**100**
Part-2	Language	Theory	English-II	**4**	3	3	**25**	**75**	**100**
Part-3	Core-III	Theory	Financial Accounting-II	5	5	3	**25**	**75**	**100**
	Core-IV	Theory	Business Management	5	5	3	**25**	**75**	**100**
	Allied-II	Theory	Artificial Intelligence & Cyber Security	4	4	3	**25**	**75**	**100**
Part-4	NME-I (Offered to other departments)	Theory	Human Resource Management	2	2	3	**25**	**75**	**100**
	Common Paper to All UG courses	Theory	Disaster Management	2	1	3	**25**	**75**	**100**
	NMSDC	Practical	Naan Mudhalvan***	2	2	3	**25**	**75**	**100**
			Total	30	25				

Credit Distribution for B.Com.(Corporate Secretaryship)

SECOND YEAR -SEMESTER-III

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-1	Language	Theory	Language – Tamil-III	6	3	3	**25**	**75**	**100**
Part-2	Language	Theory	English-III	6	3	3	**25**	**75**	**100**
Part-3	Core-V	Theory	Corporate Accounting-I	6	5	3	**25**	**75**	**100**
	Allied-III	Theory	Managerial Economics	3	4	3	**25**	**75**	**100**
	Elective-I	Theory	1.Business Laws [OR] 2.Security Laws & Financial Markets	5	3	3	**25**	**75**	**100**
Part-4	SEC-I	Theory	Business Building Skills	2	2	3	**25**	**75**	**100**
	Common Paper to All UG courses	Practical	Health & Wellness	-	1	3	**25**	**75**	**100**
	NMSDC	Practical	Naan Mudhalvan***	2	2	3	**25**	**75**	**100**
			Total	30	23				

SECOND YEAR - SEMESTER-IV

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-1	Language	Theory	Language – Tamil-IV	6	3	3	**25**	**75**	**100**
Part-2	Language	Theory	English-IV	6	3	3	**25**	**75**	**100**
Part-3	Core-VI	Theory	Corporate Accounting-II	4	5	3	**25**	**75**	**100**
	Core-VII	Viva-Voce	Corporate Practices - Viva	4	5	3	**25**	**75**	**100**
	Allied-IV	Theory	Business Statistics	3	4	3	**25**	**75**	**100**
	Elective-II	Theory	1. GST & Customs Law [OR] 2. Auditing	3	3	3	**25**	**75**	**100**
Part-4	SEC-II	Theory	Professional Skills for Corporate World	2	2	3	**25**	**75**	**100**
	NMSDC	Practical	Naan Mudhalvan***	2	2	3	**25**	**75**	**100**
			Total	30	27				

Credit Distribution for B.Com.(Corporate Secretaryship)

THIRD YEAR - SEMESTER-V

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-3	Core -VIII	Theory	Cost Accounting	6	5	3	**25**	**75**	**100**
	Core -IX	Theory	Income Tax Law & Practice-I	6	5	3	**25**	**75**	**100**
	Core -X	Theory	Company Law & Secretarial Practice-I	6	5	3	**25**	**75**	**100**
	Elective-III	Theory	1.Industrial Law [or] 2.Corporate Governance & Business Ethics	6	3	3	**25**	**75**	**100**
Part-4	SEC-III	Theory	Corporate Office Management	2	2	3	**25**	**75**	**100**
	Report	Viva-Voce	Summer Internship / Industrial Training	-	2	3	**25**	**75**	**100**
	Common Paper to All UG courses	Theory	EVS	2	2	3	**25**	**75**	**100**
	NMSDC	Practical	Naan Mudhalvan***	2	2	3	**25**	**75**	**100**
			Total	30	26				

THIRD YEAR - SEMESTER-VI

PART	COURSE GROUP	PAPER TYPE	SUBJECTS	WEELY HOURS	CREDITS	EXAM HOURS	CIA	EA	TOTAL
Part-3	Core -XI	Theory	Management Accounting	6	5	3	**25**	**75**	**100**
	Core -XII	Theory	Income Tax Law & Practice-II	6	5	3	**25**	**75**	**100**
	Core -XIII	Theory	Company Law & Secretarial Practice-II	5	5	3	**25**	**75**	**100**
	Core -XIV	Theory	Financial Management	5	5	3	**25**	**75**	**100**
	Core -XV	Project	Group Project	6	5	3	**25**	**75**	**100**
Part-4	Common Paper to All UG courses		Extension Activity	-	1	3	**25**	**75**	**100**
	NMSDC	Practical	Naan Mudhalvan***	2	2	3	**25**	**75**	**100**
			Total	30	28				
			Total Credits 142 + 10 (NMSDC) = 152						

Students who fail in the Naan Mudhalvan examination shall appear for the given paper

SEMESTER - I

CORE

FINANCIAL ACCOUNTING-I

LEARNING OBJECTIVES

1. To understand the basic concepts and conventions of accounting.
2. To learn the preparation of journal, ledger and subsidiary books.
3. To understand the preparation of trial balance and rectification of errors.
4. To acquire knowledge in preparing final accounts of sole traders.
5. To understand bills of exchange, average due date, account current, single-entry system and bank reconciliation statement.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FINANCIAL ACCOUNTING-I	COGNITIVE LEVEL
CO1	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4,K5
CO2	Understanding subsidiary books, trial balance and rectification of errors.	K2, K3
CO3	Preparation of final accounts of sole trader	K1, K3
CO4	Application of bills of exchange, average due date and account current	K3, K4
CO5	Understanding single entry system and preparation of bank reconciliation statement	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Accounting Meaning and Definition- Accounting Concepts and Conventions – Journal – Ledger

UNIT-II

Subsidiary Books – Trial Balance – Errors and Rectification

UNIT-III

Final Accounts of Sole- Trader

UNIT – IV

Bills of Exchange – Average Due Date – Account Current

UNIT – V

Single Entry System – Bank Reconciliation Statements.

Note: Problem 80% and Theory 20% respectively

RECOMMENDED TEXT BOOKS:

a. T.S. Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
b. S. Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, NewDelhi.
c. M.V. Nagarajan. Financial accounting, Vidhya publications.

REFERENCES:

1. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, Financial Accounting, KalyaniPublishers, New Delhi.
2. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. NewDelhi.

E-Resources:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com

CO-PO-PSO MAPPING

CO/PSO	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlation level: 3 – Strong, 2-Medium & 1-Low)

SEMESTER - I
CORE
PRACTICING COMPANY SECRETARIES

LEARNING OBJECTIVES

1. To understand the role, responsibilities, powers and liabilities of a Company Secretary in Practice.
2. To gain knowledge about various certifications and compliance requirements undertaken by Practicing Company Secretaries.
3. To familiarize students with the role of Compliance Officers and e-filing procedures under corporate laws.
4. To understand the concept, process and significance of Secretarial Audit.
5. To acquire knowledge of Secretarial Standards and the role of ICSI in corporate governance.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	PRACTICING COMPANY SECRETARIES	COGNITIVE LEVEL
CO1	Explain the concept, qualifications, appointment, powers, rights and responsibilities of a Practicing Company Secretary.	**K1, K2**
CO2	Discuss various certifications, statutory obligations and penal provisions applicable to Practicing Company Secretaries.	**K1, K2, K3**
CO3	Demonstrate the role of Compliance Officers and Company Secretaries in compliance management and e-filing.	**K2, K3**
CO4	Analyze the process, benefits and legal implications of Secretarial Audit.	**K3, K4**
CO5	Explain the significance of Secretarial Standards and evaluate their role in promoting corporate governance.	**K2, K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Company Secretary – definition – Qualification – Appointment – Duties & liabilities – Rights & Powers - Removal.

UNIT-II

Various Certification by company secretary in practice – Pre-Certification of forms – Signing & Certification of Annual return – signing of Financial Statements – Obligations & Penal provisions.

UNIT-III

Compliance officer – appointment – obligations – compliance certificate – role of company and practicing secretary in e-filing – Professional opportunities.

UNIT – IV

Secretarial Audit – Benefits – appointment – Powers – Process – Steps for preparing Secretarial Audit – Penalty for incorrect audit.

UNIT – V

Secretarial Standard - Introduction – Functions of ICSI on Secretarial standard (SSB) – Need and scope of secretarial standard – process of making secretarial standard.

RECOMMENDED TEXT BOOKS

1. A text of company secretarial practice – P.K.Ghosh
2. Company Law & Secretarial Practice – N.D.Kapoor
3. Secretarial Audit, Compliance Management and Due Diligence – Institute of Company Secretaries of India (ICSI)

REFERENCE BOOKS

1. Secretarial Standards and Board Procedures – ICSI Publications.

E- Learning Resources

1. Institute of Company Secretaries of India (ICSI)
2. Ministry of Corporate Affairs (MCA)

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	1	1	1	2	3	3
CO2	3	1	3	3	1	1	1	2	3	3
CO3	3	1	3	3	1	1	1	2	3	3
CO4	3	1	3	3	1	1	1	3	3	3
CO5	3	1	3	3	1	1	1	3	3	3
Average	3	1	3	3	1	1	1	2.4	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - I

ALLIED - I

CORPORATE E-MANAGEMENT

LEARNING OBJECTIVES

1. To learn the basics of Computer and devices
2. To gain knowledge in the operating systems hardware, software
3. To understand the concept of internet
4. To become familiar with the basics of Multimedia
5. To acquire knowledge on E-Commerce

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	**CORPORATE E-MANAGEMENT**	**COGNITIVE LEVELS**
CO1	Define computer, its classification and uses in business.	**K1, K2**
CO2	Discuss and explain the operating system, hardware and software and computer networks.	**K1, K2, K3**
CO3	Demonstrate a basic use of internet, email in current scenario and be aware of it.	**K2, K3**
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	**K3, K4**
CO5	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	**K2, K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exposure at lab and class presentations.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I INTRODUCTION TO COMPUTERS

Introduction to computers –Characteristics - Classification –Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

UNIT II OPERATING SYSTEM

Concept of Operating System – Functions - Advantages – Classification - Assembler, Complier, Interpreter– Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

UNIT III INTRODUCTION TO INTERNET

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail.

UNIT IV MULTIMEDIA

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Educationand Entertainment.

UNIT V E-COMMERCE

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

RECOMMENDED TEXT BOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, MathewLeon -Engineering.
2. Fundamentals of Information Technology - Alexix Leon, MathewLeon

REFERENCE BOOKS:

1. Every Students guide to Internet. – John Callahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – Margham Publications.

WEB SOURCES:

1. https://edu.gcfglobal.org/
2. https://onlinecourses.swayam2.ac.in/cec19_cs06/preview

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	1	1	1	2	3	3
CO2	3	1	3	3	1	1	1	2	3	3
CO3	3	1	3	3	1	1	1	2	3	3
CO4	3	1	3	3	1	1	1	3	3	3
CO5	3	1	3	3	1	1	1	3	3	3
Average	3	1	3	3	1	1	1	2.4	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - I

NON-MAJOR ELECTIVE COURSE-I

FINANCIAL SERVICES

LEARNING OBJECTIVES

1. To understand the concept, objectives and functions of Indian Financial Services.
2. To gain knowledge about Merchant Banking and its functions.
3. To learn the meaning and types of Factoring services.
4. To understand the operations and role of Mutual Funds.
5. To study Credit Rating and the functions of Credit Rating Agencies.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	**FINANCIAL SERVICES**	COGNITIVE LEVELS
CO1	Knowledge about Indian Financial Services, objectives and functions	**K1, K2**
CO2	Understanding the concepts and functions of Merchant Banking	**K2, K3**
CO3	Knowledge about Factoring and its various types	**K2**
CO4	Understanding the operations and importance of Mutual Funds	**K2, K3**
CO5	Knowledge about Credit Rating and Credit Rating Agencies	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies on financial institutions, group discussions, assignments and quizzes.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Unit-I

Indian financial services – Introduction – Concept- Objectives- Functions.

Unit II

Merchant Banking – Definitions- Functions

Unit III

Factoring – Types of Factoring.

Unit IV

Mutual Funds – Operations.

Unit V

Credit Rating- Credit Rating Agencies

TEXT BOOKS

1. Financial Services: Khan M.Y, Tata McGraw Hill. Publishing Company Limited, New Delhi.

Reference Books:

1. Financial services: Dr.S.Gurusamy. Vijay, Nicole Imprints Prints Limited, Chennai

2. Financial Marketing Services: E.Gordern and Natarajan, Himalaya Publishing House, Mumbai.

WEB RESOURCES

1. **https://www.managementstudyguide.com/financial-services.htm?utm_source=chatgpt.com**
2. **Investopedia – Merchant Banking**
3. **https://corporatefinanceinstitute.com/resources/commercial-lending/factoring-receivables/?utm_source=chatgpt.com**
4. **Investopedia – Mutual Funds**
5. **Investopedia – Credit Rating**

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - II

CORE

FINANCIAL ACCOUNTING-II

LEARNING OBJECTIVES

1. To understand the concepts and accounting procedures relating to Hire Purchase and Instalment Purchase Systems.
2. To gain knowledge about various methods of depreciation accounting and their application.
3. To develop understanding of Branch and Departmental Accounting procedures.
4. To familiarize students with partnership accounts including admission, retirement and death of partners.
5. To acquire practical knowledge relating to dissolution and insolvency of partnership firms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	**FINANCIAL ACCOUNTING-II**	COGNITIVE LEVELS
CO1	Understand the accounting treatment of Hire Purchase and Instalment Purchase Systems.	**K1, K2**
CO2	Apply different methods of depreciation accounting in business organizations.	**K2, K3**
CO3	Gain conceptual and practical knowledge relating to Branch and Departmental Accounting.	**K3, K4**
CO4	Understand accounting procedures relating to partnership accounts including admission, retirement and death of partners	**K3, K4**
CO5	Prepare accounts relating to dissolution and insolvency of partnership firms applying Garner Vs Murray rule.	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Hire Purchase System and Instalment Purchase System

UNIT-II

Depreciation Accounting – Straight Line Method- Diminishing Balance Method - Annuity Method –Sinking Fund Method

UNIT-III

Branch Accounting and Departmental Accounting

UNIT – IV

Fundamentals of Partnership – Types of Capital- Interest on Capital – Interest on Drawings – Admission, Retirement & Death of partners.

UNIT – V

Dissolutions and Insolvency of Partnership – Garner Vs Murray rule (Simple Problems only)

Note: Problem 80% and Theory 20% respectively

RECOMMENDED TEXTS:

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan . Advanced Financial Accounting ,vidhya publications
4. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting. S.Chand & Co.New delhi.

REFERENCE BOOKS:

1. Principles and practice of Accounting-R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P.Jain & K.L.Narang–Kalyani Publishers.

E-Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. https://books.google.co.in/books?isbn=8126909935
6. https://books.google.co.in/books?isbn=9966254455
7. https://books.google.co.in/books?isbn=0470635290

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - II

CORE

BUSINESS MANAGEMENT

LEARNING OBJECTIVES

1. To understand the concepts, principles and functions of management.
2. To gain knowledge about planning and decision-making techniques in business organizations.
3. To understand the process of organizing, delegation and decentralization.
4. To learn staffing functions and motivational theories in management.
5. To understand leadership qualities, leadership theories and management control systems.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESS MANAGEMENT	COGNITIVE LEVEL
CO1	Knowledge about management concepts, principles and functions.	**K1, K2**
CO2	Identify & analyses the different types of communication.	**K2, K3**
CO3	Conceptual knowledge about organization structure, delegation and decentralization.	**K2, K3**
CO4	Understanding staffing process and motivational theories.	**K2, K3**
CO5	Application of leadership theories and control techniques in management.	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Management- Meaning – Evolution of Management Thought- Contribution by F.W. Taylor and Henry Fayol - Management and Administration – Management is a science or an art.

UNIT-II

Planning – Objectives – Importance- Types- Advantages and Limitation – Decision making- Types of Decision making.

UNIT-III

Organizing – Meaning- Types of Organization – Line – Line and Staff - Functional Organization – Formal and Informal Organization – Delegation and Decentralisation.

UNIT – IV

Staffing – Concept – Staffing process.

Motivation – Theories: Maslow's theory, Herzberg's theory & McGregor's X & Y theory.

UNIT – V

Leadership – qualities of leader – Types & Theories of leadership.

Control: Characteristics – importance – Control Process – Use of computers in management control.

RECOMMENDED TEXT BOOKS

1. Principles of Management, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. Essentials of Management, Weihrich and Koontz, McGraw Hill Education

REFERENCE BOOKS

1. Principles of Management, L.M. Prasad, Sultan Chand & Sons
2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons
3. Business Management, C.B. Gupta, Sultan Chand & Sons.
4. Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

E- Learning Resources

1. https://www.managementstudyguide.com/what_is_management.htm
2. https://iedunote.com/planning-nature-importance-types
3. https://creately.com/blog/diagrams/types-of-organizational-charts
4. https://www.managementstudyguide.com/delegation_of_authority.htm
5. https://www.managementstudyguide.com/coordination.htm

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - II
ALLIED-II

ARTIFICIAL INTELLIGENCE & CYBER SECURITY

LEARNING OBJECTIVES

1. To make the students understand the basic concepts and applications of Artificial Intelligence.
2. To impart knowledge about Machine Learning techniques and AI technologies.
3. To create awareness about cyber threats, cyber crimes and digital safety measures.
4. To familiarize the students with cyber security tools and protection methods.
5. To understand the role of Artificial Intelligence in cyber security and future technologies.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	ARTIFICIAL INTELLIGENCE & CYBER SECURITY	COGNITIVE LEVELS
CO1	Understand the concepts, evolution and applications of Artificial Intelligence	**K1, K2**
CO2	Explain the fundamentals of Machine Learning and AI technologies	**K2, K3**
CO3	Identify cyber threats, cyber crimes and security challenges	**K2, K3, K4**
CO4	Apply basic cyber security measures and digital protection practices	**K3, K4**
CO5	Analyze the relationship between Artificial Intelligence and Cyber Security applications	**K3, K4, K5**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, demonstrations, case study discussions, practical exposure to basic AI tools, awareness programmes on cyber security, online learning resources, quizzes and assignments.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Unit I – Introduction to Artificial Intelligence

Meaning and Definition of Artificial Intelligence (AI)- History and Evolution of AI- Types of AI – Narrow AI, General AI and Super AI-Applications of AI in Daily Life-Advantages and Limitations of AI-AI Ethics and Responsible Use of AI.

Unit II – Fundamentals of Machine Learning

Meaning and Concepts of Machine Learning-Types of Machine

Learning – Supervised, Unsupervised and Reinforcement Learning-Data and its Importance in AI-Introduction to Algorithms and Models-AI Tools and Technologies-Basic Applications of Machine Learning in Business and Society.

Unit III – Introduction to Cyber Security

Meaning and Importance of Cyber Security-Objectives of Cyber Security – Confidentiality, Integrity and Availability-Types of Cyber Threats – Malware, Virus, Worms, Trojans and Ransomware-Hacking and Ethical Hacking-Cyber Crimes and their Impact-Safe Internet Practices and Digital Safety.

Unit IV – Cyber Security Protection Methods

Password Protection and Authentication-Network Security Basics-Firewalls and Antivirus Software-Data Protection and Backup-Email Security and Phishing Awareness-Social Media Security and Privacy Protection.

Unit V – AI and Cyber Security Applications

Role of AI in Cyber Security-AI-based Threat Detection-Automation in Cyber Security-Challenges of AI in Cyber Security-Future Trends in AI and Cyber Security-Career Opportunities in AI and Cyber Security.

REFERENCE BOOKS

1. Stuart Russell & Peter Norvig – Artificial Intelligence: A Modern Approach
2. Nina Godbole – Information Systems Security
3. William Stallings – Cryptography and Network Security
4. Michael Negnevitsky – Artificial Intelligence: A Guide to Intelligent Systems
5. Charles P. Pfleeger – Security in Computing

WEB RESOURCES

1. IBM Artificial Intelligence
2. Cisco Cyber Security Basics
3. Kaspersky Cybersecurity Resource Center
4. Microsoft AI Learning Resources
5. Coursera AI CoursesNational Cyber Security Centre India

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1	1	1	1	1	1
CO2	2	2	1	2	2	2	1	1	1	2
CO3	1	2	2	2	1	1	1	1	1	2
CO4	1	2	2	3	2	2	1	1	1	2
CO5	1	2	2	3	3	2	1	1	1	3
Average	1.2	1.8	1.6	2.2	1.8	1.4	1	1	1	2

(*Correlation level: 3 – Strong 2-Medium 1-Low*)

SEMESTER - II

NMEC – II

HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVES

1. To understand the meaning, definition and importance of Human Resource Management and Human Resource Development.
2. To learn the scope and significance of HRM in modern organizations.
3. To gain knowledge about recruitment and various sources of recruitment.
4. To understand the employee selection process and different types of interviews.
5. To learn the importance of employee training and development programmes

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	HUMAN RESOURCE MANAGEMENT	COGNITIVE LEVEL
CO1	Knowledge about the concepts, meaning and definition of HRM and HRD	**K1, K2**
CO2	Understanding the scope and importance of HRM	**K2**
CO3	Conceptual knowledge about recruitment and sources of recruitment	**K2, K3**
CO4	Understanding the selection process and types of interviews	**K2, K3**
CO5	Knowledge about employee training and development programmes	**K2, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies, role play, group discussions, quizzes and practical exposure to HR practices.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT –I

Introduction – Meaning – Definition of HRM – Definition of HRD – Objectives of HRM – Features of HRM – Difference between HRM and HRD.

Unit –II

Scope of HRM – Importance of HRM – Functions of HRM – Role of HR Manager – Importance of Human Resources in modern business organizations.

Unit- III

Recruitment – Meaning – Objectives – Sources of Recruitment – Internal Sources – External Sources

Unit IV

Selection Process – Meaning – Steps in Selection Procedure – Types of Interviews – Preliminary Interview – Final Interview – Group Interview – Stress Interview

Unit V

Employee Training – Meaning – Objectives – Importance of Training – Methods of Training – On the Job Training – Off the Job Training

RECOMMENDED TEXT BOOK

1. *Human Resource Management – Margham Publications.*

REFERENCE BOOKS

1. *Personal Management – Himalaya Publishing House, Mumbai.*
2. *Human Resource Management – Kalyani Publications.*
3. *Human Resource Management and Human Relation – Himalaya Publication.*

WEB RESOURCES

1. Management Study Guide – Human Resource Management
2. Tutorials Point – Human Resource Management
3. https://in.indeed.com/career-advice/career-development/recruitment-and-selection-process?utm_source=chatgpt.com
4. Investopedia – Human Resource Management
5. https://www.aihr.com/blog/employee-training-and-development/?utm_source=chatgpt.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - III

CORE

CORPORATE ACCOUNTING-I

LEARNING OBJECTIVES

1. To understand the accounting procedure relating to issue, forfeiture and reissue of shares.
2. To acquire knowledge on redemption of preference shares and preparation of company accounts.
3. To understand the concepts relating to profit prior to incorporation.
4. To gain practical knowledge in preparing company final accounts as per Companies Act 2013.
5. To learn the valuation methods of shares and goodwill

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE ACCOUNTING-I	COGNITIVE LEVEL
CO1	Knowledge about issue, forfeiture and reissue of shares	**K1, K2**
CO2	Understanding the procedure for redemption of preference shares	**K2, K3**
CO3	Conceptual knowledge on profit prior to incorporation	**K2, K3**
CO4	Preparation of company final accounts as per Companies Act 2013	**K3, K4**
CO5	Ability to apply valuation methods for shares and goodwill	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, Problem solving sessions, PPT presentations, Assignments, Tutorials, Company account preparation exercises, Seminars and Quizzes.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Company Accounts- Shares – Definition- Types of Shares – Issue of Shares – Calls – Calls in Advance and Arrears – Forfeiture and Reissue of Shares – Over subscription and Pro-rata allotment

UNIT-II

Redemption of Preference Shares- Procedure for Fresh issue- Purpose of fully paid-up share.

UNIT-III

Profit Prior to Incorporation.

UNIT – IV

Company Final Accounts (Company Act 2013- New Format)

UNIT – V

Valuation of Shares and Goodwill

Note: Problem 80% and Theory 20% respectively

RECOMMENDED TEXT BOOKS

1. S.P. Jain & N.L . Narang , Corporate Accounting, Kalyani Publications.
2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications,Chennai\
3. P.Radhika & Anita Raman, Corporate Accounting. McGraw Hill Education, NewDelhi.
4. M.V. Nagarajan .Corporate Accounting vidhya publications.

REFERENCE BOOKS

Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

WEBRESOURCES:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	3	3
CO5	3	3	2	2	3	3	1	3	3	3
Average	3	3	2	2	3	3	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - III
ALLIED- III
MANAGERIAL ECONOMICS

LEARNING OBJECTIVES

1. To understand the concepts, scope and significance of managerial economics in business decision making.
2. To learn the theories of demand, production, cost and revenue.
3. To understand various market structures and pricing methods under different market conditions.
4. To gain knowledge about macroeconomic concepts such as national income, fiscal policy and monetary policy.
5. To understand the role of government trade policies in the Indian economy.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	MANAGERIAL ECONOMICS	COGNITIVE LEVEL
CO1	Knowledge about the scope, role and importance of managerial economics in business decisions	**K1, K2**
CO2	Understanding of production concepts, productivity and laws of production	**K2, K3**
CO3	Conceptual knowledge about cost, revenue and cost-output relationship	**K2, K3**
CO4	Understanding of market structures and pricing under perfect and imperfect competition	**K2, K3**
CO5	Knowledge about macroeconomic concepts, national income and government policies	**K2, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, group discussions, case studies relating to demand and pricing decisions, quizzes and assignments.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I:

Definition and Scope of Managerial Economics – role in business decisions – theories of economics – theory of firm - determination of demand – types – Importance.

UNIT II:

Production concepts – importance and factors of production – theory of production – meaning – concept of productivity and technology – production laws - Short term and Long term.

UNIT III

Cost analysis – cost concept and classification – cost output relationship – determinants of cost – short run and long run cost theory – concept of revenue – types of revenue.

UNIT IV:

Market structure – types of market – features of perfect and imperfect competition – pricing under perfect and imperfect competition.

UNIT V:

Macro aspects of economy – Concept and Measurement of National Income – Fiscal and Monetary – Trade Policies of government of India.(Outline)

RECOMMENDED TEXT BOOKS

1. S. Sankaran, Managerial Economics
2. Varshney and Maheswari, Managerial Economics
3. Dr. Mrs. R. Cauvery, Managerial Economics

REFERENCE BOOKS

1. Samuel C. Lieb, Managerial Economics
2. Sevan J. Douglas, Managerial Economics

WEBRESOURCES

1. Management Study Guide – Managerial Economics
2. https://www.investopedia.com/terms/d/demand-theory.asp?utm_source=chatgpt.com
3. https://corporatefinanceinstitute.com/resources/economics/cost-analysis/?utm_source=chatgpt.com
4. https://www.economicsdiscussion.net/market/market-structure/?utm_source=chatgpt.com
5. Reserve Bank of India – Monetary Policy
6. Ministry of Finance, Government of India
7. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
8. https://libraries.ou.edu/business

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	2	2	3	1	3	1	3
CO2	1	1	3	2	2	3	1	3	1	3
CO3	1	1	3	2	2	3	1	3	1	3
CO4	1	1	3	2	2	3	1	3	1	3
CO5	1	1	3	2	2	3	1	3	1	3
Average	1	1	3	2	2	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - III
ELECTIVE -I
BUSINESS LAWS

LEARNING OBJECTIVES

1. To understand the fundamental principles of Business Laws and the Indian Contract Act, 1872.
2. To gain knowledge about various types of contracts, their formation, performance and discharge.
3. To understand the legal provisions relating to indemnity, guarantee and agency.
4. To familiarize the students with the provisions of the Limited Liability Partnership Act, 2008.
5. To develop knowledge about the Sale of Goods Act, 1930 and the rights and duties of buyers and sellers.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESS LAWS	COGNITIVE LEVEL
CO1	Understand the basic principles of Business Law and essentials of a valid contract.	**K1, K2**
CO2	Explain the legal rules relating to capacity, consent, discharge and remedies for breach of contract.	**K2**
CO3	Gain conceptual knowledge regarding indemnity, guarantee and agency contracts.	**K3**
CO4	Understand the provisions and legal framework of Limited Liability Partnership.	**K4**
CO5	Apply the provisions of the Sale of Goods Act relating to buyers, sellers and unpaid seller.	**K2, K3**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, case law discussions, seminars, group discussions, problem solving exercises, quizzes and practical analysis of legal cases.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

General Principles of Law of contract – Indian Contract Act 1872 – Essential elements of a valid contract classification according to validity, formation and performance – Offer and Acceptance –Legal rules – consideration.

UNIT-II

Capacity to Contract –Free Consent – Discharge of contract – various modes – Remedies for breach of Contract – Quasi Contract.

UNIT-III

Contract of indemnity – Rights and duties of indemnifier – contract of guarantee – Rights and Duties of surety – discharge of surety - Contract of agency – Classification of agents.

UNIT-IV

LLP act 2008 – LLP – Features – Difference between LLP, Partnership & Company – Agreement – Registration – Functions – Change of Name – Extent and Limitation of liability of LLP and Partners.

UNIT-V

Sale of Goods Act 1930 : Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

TEXT BOOKS

1. *N.D. Kapoor, Elements of Mercantile Law.*
2. *M.C. Shukla, Mercantile Law.*

REFERENCE BOOKS

1. *Balachandran V. & Thothadri S., Business Law, Vijay Nicole Imprints Pvt. Ltd., Chennai.*
2. *Sreenivasan M.R., Business Laws, Margam Publications.*
3. *B.K. Goyal and S.P. Iyenger, Business Law.*

E-Resources:

https://www.indiacode.nic.in/
https://www.mca.gov.in/
https://www.legalserviceindia.com/
https://www.taxmann.com/
https://www.business-standard.com/
https://www.icsi.edu/home/
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
http://libguides.slu.edu/businesslaw

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - III

ELECTIVE-I

SECURITY LAWS & FINANCIAL MARKET

LEARNING OBJECTIVES

1. To acquire knowledge on primary /new issue market, secondary market, SEBIguidelines for new issue market and investors protection on it.
2. To understand the functioning of stock exchange and related procedures
3. To learn the Mechanism of stock exchange trading
4. To gain knowledge about the various financial instruments
5. To introduce the concept of credit rating and agencies

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	SECURITY LAWS & FINANCIAL MARKET	COGNITIVE LEVEL
CO1	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	**K1, K2**
CO2	Explain the role of stock market and the various role played by its intermediaries	**K2**
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc	**K3**
CO4	Exhibit the difference between various financial instruments	**K4**
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	**K2, K3**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, use internet to explore knowledge, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT–I Primary Market/ New Issue Market

Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.

UNIT – II- Secondary Market Stock Exchange

Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

UNIT – III- Mechanism Of Stock Market Trading

Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading – Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options & Swaps.

Market Indexes- SENSEX, NIFTY& CNX NIFTY(Basics)

UNIT – IV- Financial Instruments in New Issue and Secondary Market

Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.

UNIT V- Credit Rating Agency

Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL& CARE

RECOMMENDED TEXT BOOKS:

1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai
2. K.Natrajan, E.Gordon – Financial Market & Services, Himalaya Publishing House,Mumbai.
3. S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
4. Gupta L C – Stock Exchange Trading in India, Society for Capital Market Researchand Development, Delhi.

REFERENCES

1. Machi Raju H.R – Working of Stock Exchange in India, New Age International.
2. Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.
3. V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, NewDelhi.

JOURNALS

1. Taxman – SEBI and Corporate Laws
2. Corporate Law Advisor
3. SEBI Monthly Bulletins
4. NSE yearly Publications

E-LEARNING RESOURCES

1. http://corporatefinanceinstitute.com
2. www.bseindia.com
3. www.managementstudyguide.com
4. www.investopedia.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - III

SKILL ENHANCEMENT COURSE - I

BUSINESS BUILDING SKILLS

Learning Objectives:

1. To introduce the practical aspects of business
2. To impart knowledge on the different forms of business entities
3. To highlight the importance of innovation and creativity
4. To gain basic knowledge on Intellectual Property rights
5. To create awareness about national and state level entrepreneurial ecosystem

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	Business Building Skills	COGNITIVE LEVEL
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, Industry visits, MSME visit, IPR workshops.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Meaning & Definition of Entrepreneur-Types - Qualities – Difference between Entrepreneur & Intrapreneur - Advantages of being an entrepreneur.

UNIT II

Meaning of creativity, Invention Vs. Innovation- Importance- Need for protecting the innovations and inventions.

UNIT III

Modern skills for business – Digital Skills: Significance– Presentation skills: Significance - branding skills: Significance.

UNIT IV

Introduction to IPR – Why is IPR Important? - Kinds of IPR- Patents-Trademarks-Copyrights-Geographical Indications- Basics only.

UNIT V

Entrepreneurial eco system in India: Significance - Entrepreneurial eco system in Tamil Nadu: Significance – Features of National Startup Policy & TN Startup Policy.

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rd Edition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2nd Edition,JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship-Theory,ProcessandPractice,9th Edition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6th Edition,TataMcGraw-HillEducationPvt.Ltd.,2006.

WEB RESOURCES:

1. https://www.msde.gov.in/
2. http://inventors.about.com/od/entrepreneur/
3. http://learnthat.com/tag/entrepreneurship/
4. www.managementstudyguide.com
5. www.quintcareers.com
6. www.entrepreneur.com
7. www.makeinindia.com
8. https://aatmanirbharbharat.mygov.in
9. https://onlinecourses.nptel.ac.in/noc22_mg98/preview

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	1	1	1	1	3	3	3
CO2	1	1	1	3	3	3	1	3	3	3
CO3	1	1	1	2	1	1	1	3	3	3
CO4	1	1	1	2	2	1	1	3	3	3
CO5	2	2	3	2	2	3	1	3	3	3
Average	**1.6**	**1.2**	**1.8**	**2**	**1.8**	**1.8**	**1**	**3**	**3**	**3**

10.(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - IV

CORE

CORPORATE ACCOUNTING-II

LEARNING OBJECTIVES

1. To understand the accounting procedure relating to amalgamation, absorption& external reconstruction
2. To gain knowledge on accounting for internal reconstructions.
3. To familiarize with the liquidation of companies.
4. To understand the application of accounting transactions in holding companies
5. To learn the accounting of banking companies

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	SPECIALISED COMPANY ACCOUNTS	COGNITIVE LEVEL
CO1	Understand and apply the knowledge on reconstruction of companies	**K1, K2, K3**
CO2	Understanding the process of Internal reconstructions	**K2, K3, K4**
CO3	Discuss and analyse the liquidation process of companies andaccounting procedures for the same	**K3**
CO4	Prepare the consolidation accounts of holding and subsidiary companies	**K3, K4**
CO5	Understand the accounting statements of Banking Companies	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Case studies on reconstruction of companies, merger of banks and liquidation process, exploring the annual reports of banking companies and insurance companies

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I

Amalgamation, Absorption and External Reconstruction of Companies – Methods of calculating Purchase Consideration – Journal Entries in the Books of Transferor companies – Revised Balance Sheet (Simple problems only)

UNIT-II

Alteration of Share Capital (Internal Reconstructions)

UNIT-III

Liquidation - Modes of Winding-up – Liquidator's Remuneration - Liquidator's Final Statement of Accounts. (Statement of Affairs Excluded)

UNIT – IV

Accounts of Holding Company – Capital Profit – Revenue Profit – Cost of Control – Minority Interest - Consolidated Balance Sheet.

UNIT – V

Accounts of Banking Company – NPA – Rebate on Bill discounted – Preparation of Profit & Loss account – Balance Sheet (New Format).

Note: Problem 80% and Theory 20% respectively

RECOMMENDED TEXT BOOKS

1) Reddy T. S. and A.Murthy - Corporate Accounting (Edition 2016, Margham Publications, Chennai
2) Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand& Company Private Limited, New Delhi.

Reference books:

1. Gupta R.L. and Radhaswamy 2009.Advanced Accountancy.13th Revised Edn.Sultan Chand & Sons, New Delhi.
2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy.20th Edn.Kalyani Publishers, Ludhiana
3.Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn.Himalaya Publishing House, Mumbai.

WEBRESOURCES

1. https://www.youtube.com/channel UCaXP40Q7n9vACnOZ-zT GUQ
2. http://www.accounting.pl/en/liquidations

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - IV

CORE

CORPORATE PRACTICES – VIVA

LEARNING OBJECTIVES

1. To familiarize the students with practical corporate procedures and office documentation.
2. To develop skills in drafting company meeting documents and share related correspondence.
3. To provide practical exposure in banking procedures and banking forms.
4. To enable students to understand company incorporation procedures and statutory compliance.
5. To train students in preparation and filing of income tax related applications and returns.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE PRACTICES - VIVA	COGNITIVE LEVEL
CO1	Acquire practical knowledge in drafting company meeting documents and share applications	**K1, K2**
CO2	Understand and perform banking procedures and banking documentation	**K2, K3**
CO3	Demonstrate skills in preparation and handling of negotiable instruments	**K2, K3**
CO4	Gain practical exposure in company incorporation and statutory compliance procedures	**K3, K4**
CO5	Develop competency in filing PAN applications and Income Tax Returns	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy

Demonstration method, practical exercises, form filling practice, role play, case studies, viva-voce, ICT enabled teaching, seminars and hands-on training.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Unit –I

1. Preparation of agenda
2. Preparation of minutes of board meeting
3. Preparation of minutes of general body meeting
4. Preparation of application for shares
5. Preparation of letter for share allotment

Unit-II

1. Filling up of account opening form for SB account in Nationalised Bank
2. Filling up of pay-in-slip for deposits
3. Filling up of withdrawal challan
4. Filling up of KYC form
5. Filling up of form requesting ATM card facilities

Unit-III

1. Filling up of application form for requesting Demand Draft
2. Preparation of Demand Draft
3. Preparation of Cheques – drawing
4. Preparation of Cheques – endorsing
5. Preparation of Cheques – Crossing

Unit-IV

1. Company Formation – DIN & Name Reservation
2. MOA
3. AOA
4. NOC Declaration
5. Company Activation

Unit-V

1. Application for PAN
2. Filing of ITRs for individuals ITR-1
3. ITR-2
4. ITR-3

(A VIVA-VOCE EXAM has been conducted for this paper)

RECOMMENDED TEXT BOOKS

1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand & Sons
2. Tulsian P.C., Corporate Administration, S. Chand Publications
3. Dr. M.C. Shukla, Mercantile Law, S. Chand Publications

REFERENCE BOOKS

1. M.C. Kuchhal, Secretarial Practice, Vikas Publishing House
2. S.P. Jain & K.L. Narang, Banking Theory and Practice, Kalyani Publishers
3. Vinod K. Singhania, Direct Taxes Law and Practice, Taxmann Publications
4. B.N. Tandon, Banking Law and Practice, Sultan Chand & Sons

WEB RESOURCES

1. **Ministry of Corporate Affairs**
2. **Income Tax Department of India**
3. **Reserve Bank of India**
4. **https://www.utiitsl.com?utm_source=chatgpt.com**
5. **https://www.utiitsl.com?utm_source=chatgpt.com**
6. **Institute of Company Secretaries of India**

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	3	3	2	3	2	3
CO2	1	3	3	2	3	3	2	3	2	3
CO3	1	3	3	2	3	3	2	3	2	3
CO4	1	3	3	3	3	3	2	3	3	3
CO5	1	3	3	3	3	3	2	3	3	3
Average	1	3	3	2	3	3	2	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - IV

ALLIED-IV

BUSINESS STATISTICS

LEARNING OBJECTIVES

1. To communicate the origin and basics about the statistics
2. To gain knowledge on measures of central tendency and measures of variation
3. To impart knowledge on Correlation and Regression analysis
4. To understand the Time series analysis
5. To learn about various types and of index numbers and their calculations

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESS STATISTICS	COGNITIVE LEVEL
CO1	Understanding of basics of Statistics and collection and tabulation of data presentation using various types of diagrams and charts	**K1, K2, K3**
CO2	Calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD	**K3, K4**
CO3	Performing correlation and regression analysis using various methods	**K4, K5**
CO4	Analysis of time series data using various methods	**K3, K4, K5**
CO5	Analysis and construction of Index numbers using various methods and exhibiting the concepts of statistical quality control	**K5, K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, surveys

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve.

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers-Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation - Customer Price Index and Its Uses- Statistical Quality Control.

RECOMMENDED TEXTS

1. Statistical Methods- S.Gupta – Sultan Chand &Sons
2. Statistics –P.R.Vital- Margham Publications.
3. Rajagopalan SP and Sattanathan R B Business Statistics and OperationsResearch, Vijay NicoleImprint Private Limited, Chennai

REFERENCE BOOKS

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company
3. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods)Sultan chand and Sons,New Delhi, 9th Edition 2013
4. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
5. Sharma J K,Fundamentals of Business Statistics, Second Edition, VikasPublishing HousePrivate Limited,2013

WEBRESOURCES

https://books.google.co.in/books?isbn=8122415229https://books.google.co.in/books?isbn=8131301362https://books.google.co.in/books?isbn=8122415229

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	3	2	1	3	3	3
CO2	1	3	3	2	3	2	1	3	3	3
CO3	1	3	3	2	3	2	1	3	3	3
CO4	1	3	3	2	3	2	1	3	3	3
CO5	1	3	3	2	3	2	1	3	3	3
Average	1	3	3	2	3	2	1	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low*)

SEMESTER - IV

ELECTIVE-II

GST & CUSTOMS LAW

LEARNING OBJECTIVES

1. To familiarize students with history of taxation
2. To enable the students to understand the Customs Act
3. To initiate knowledge of GST among students
4. To enable students to gain knowledge on GST taxation
5. To impart knowledge on registration under GST

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST & CUSTOMS LAW	COGNITIVE LEVEL
CO1	Classification and methods tax system in India, objective of taxation and canons of taxation.	**K1, K2**
CO2	Outline the concepts definitions and types of customs duties.	**K1, K2, K3**
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.	**K2**
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	**K1, K2**
CO5	Compile the various provisions and importance for registration and cancellation	**K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations using GST website, case studies, class presentations, discussion on GST news from news papers and journals.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I: HISTORY OF TAXATION

History of Taxation – Elements of Tax – Objectives of Taxation – Cannonsof Taxation – Tax System in India -Classification of Taxes.

UNIT II: CUSTOMS ACT 1962

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearanceof Goods – Baggage.

UNIT III: INTRODUCTION TO GST

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax.

UNIT IV: INTRODUCTION TO TAXABLE EVENTS UNDER GST

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions

UNIT V: INTRODUCTION TO REGISTRATION UNDER GST

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST,Bharat Law House Pvt.
   Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

1. http://www.idtc.icai.org/gst.html
2. http://idtc.icai.org/gst-topic-wise-study-material-list.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	2	3	3	2	3	3	3
Average	3	3	3	2	3	3	2	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - IV
ELECTIVE-II

AUDITING

LEARNING OBJECTIVES

1. To understand the concepts, objectives and importance of auditing.
2. To acquire knowledge about errors, frauds, principles and types of audit.
3. To understand audit planning, auditing techniques and internal audit system.
4. To gain knowledge about vouching and verification procedures in auditing.
5. To understand the appointment, qualification, powers, duties and removal of auditors.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

CO'S	AUDITING	COGNITIVE LEVELS
CO1	Knowledge about auditing concepts, meaning, objectives and importance of auditing	**K1, K2**
CO2	Understanding about errors, frauds, principles and types of audit	**K2,K3**
CO3	Conceptual knowledge about audit planning, auditing techniques and internal audit	**K2**
CO4	Understanding the concepts of vouching and verification	**K3**
CO5	Knowledge about appointment, qualification, powers, duties and removal of auditors	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, case studies, seminars, practical exposure to audit procedures, assignment writing, quizzes and group discussions.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Introduction, Meaning and Definition of Auditing – Distinction between Book-Keeping, Accountancy & Auditing – Features of Auditing - Advantages and Limitations of Audit.

UNIT II

Objectives of Auditing - Errors & Frauds – Principles of Audits - Types of Audits

UNIT III

Audit Planning – Kinds of Auditing Techniques – Internal audit: Benefits & Limitation.

UNIT IV

Meaning of Vouching: Types of Voucher & Importance of Vouching – Verification: Objectives of verification – Difference between Vouching & Verification.

UNIT V

Appointment of an auditor - Qualification & Disqualification of an auditor – Powers, Duties and removal of an Auditors-

RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern EconomyEdition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata
McGraw Hill.3.Practical Auditing, Dinkar Pagare,
Sultan Chand & Sons
4.Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEBRESOURCE:

1.http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - IV
SBEC II
PROFESSIONAL SKILLS FOR CORPORATE WORLD

LEARNING OBJECTIVES
1. To understand the importance of professional communication and interpersonal skills in the corporate environment.
2. To develop effective presentation, conversation and networking skills.
3. To enhance self-image, self-confidence and professional behaviour.
4. To familiarize students with business etiquette and workplace diversity.
5. To develop awareness about grooming, dressing, correspondence and dining etiquette in the corporate world.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

CO'S	PROFESSIONAL SKILLS FOR CORPORATE WORLD	COGNITIVE LEVELS
CO1	Understand the importance of communication and presentation skills in professional life	**K1, K2**
CO2	Apply grooming, body language and interpersonal skills in workplace situations	**K2, K3**
CO3	Develop self-image, confidence and self-respect for career advancement	**K2, K3**
CO4	Demonstrate professional etiquette and behaviour in diverse work environments	**K3**
CO5	Apply business correspondence, networking and dining etiquette in corporate communication	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-

UNIT II

Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women

UNIT III

Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.

UNIT IV

Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance

UNIT V

Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette

RECOMMENDED TEXT BOOKS

1. Meenakshi Raman & Sangeeta Sharma, *Professional Communication*, Oxford University Press.
2. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons.

REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html

https://archive.org/details/essentialguideto00chan/page/n1/mode/2up

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	3	3	2	3	2	3
CO2	1	3	3	2	3	3	2	3	2	3
CO3	1	3	3	2	3	3	2	3	2	3
CO4	1	3	3	2	3	3	2	3	2	3
CO5	1	3	3	2	3	3	2	3	2	3
Average	1	3	3	2	3	3	2	3	2	3

(*Correlation level: 3 – Strong 2-Medium 1-Low*)

SEMESTER - V

CORE

COST ACCOUNTING

LEARNING OBJECTIVES

1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
3. To gain knowledge on labour costing techniques
4. To learn about the types and allocation of overheads, absorption of overheads and machine hour rate
5. To learn about the various techniques of costing.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COST ACCOUNTING	COGNITIVE LEVELS
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	**K1, K2,K3,K4**
CO2	Analyse the methods of material control and valuation of material issues.	**K3,K4**
CO3	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	**K4, K5**
CO4	Enumerate the classification of overheads and concepts relating to it.	**K5**
CO5	Calculate Costing using different techniques	**K5, K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet.

UNIT II

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average andWeighted Average method.

UNIT III

Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes.

UNIT IV

Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate–Under/Over Absorption of Overheads and its Treatment.

UNIT V

Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)

RECOMMENDED TEXT BOOKS

1. JainS P&Narang KL,Cost Accounting,Kalyani Publishers, NewDelhi
2. Reddy T.S.and HariPrasad Reddy Y.,Cost Accounting , Margham Publications,Chennai,Fourth Edition
3. MurthyAandGurusamyS,CostAccounting,TataMcGrawHillPublishingCompanyNew Delhi

REFERENCEBOOKS

1. Charles.T.Horngren,GeorgeFoster,Srikant.M.Datar,CostAccounting,PrenticeHallof IndiaPrivate Limited,New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co.,NewDelhi.
3. S.PIyengar,CostAccounting,SultanChand&Sons,NewDelhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand&Co., New Delhi
5. R.S.NPillai&VBagavathi,CostAccounting,S.Chand&Co., NewDelhi
6. Dr.Maheswari S.N,Principles of Cost Accounting,Sultan Chand & Sons,NewDelhi
7. Pillai R.S.N.and BagavathiV.,Cost Accounting,S.Chand,New Delhi
8. SaxenaV.K.and Vashist C.D, Cost Accounting,Sultan Chand & Sons,New Delhi
9. ShuklaM.C.,Grewal T .S. and Dr.GuptaM.P.,Cost Accounting,S.Chand, New Delhi

JOURNALS

1. Journal of Cost Management
2. International Journal of Cost Accounting

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - V

CORE

INCOME TAX LAW & PRACTICE – I

LEARNING OBJECTIVES

1. To understand the basic concepts and definition under the Income Tax Act 1961.
2. To ascertain the residential status of an assessee and its incidence of tax.
3. To compute salary income under the head salaries.
4. To learn the concepts of annual value associated deductions and the calculation ofincome from house property.
5. To compute income from business and profession.

Course outcome – Cognitive level mapping

CO'S	INCOME TAX LAW & PRACTICE I	COGNITIVE LEVEL
CO1	Understand the basic concepts and definition under the Income Tax Act 1961.	K1, K2
CO2	Ascertain the residential status of an assessee and its incidence of tax.	K2, K3, K4
CO3	Preparation of salary income under the head salaries.	K4, K5
CO4	Calculation of income from house property.	K5, K6
CO5	Computation of income from business and profession	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Case studies, Demonstrations through income tax websites, practical exposure to forms

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I – INTRODUCTION:

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms - Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge – Classification of Residential Status of taxable entities - Residential Status – Exempted Incomes.

UNIT II - INCOME FROM SALARIES:

Income from Salaries- Different forms of salary – HRA - Provident Funds – Perquisites – Other allowances included in Salary – Computation of Income from Salary. (Simple Problems)

UNIT III - INCOME FROM HOUSE PROPERTY:

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Loss under the head business and profession.

UNIT V - ADMINISTRATION OF INCOME TAX ACT:

Administration of Income Tax Act: Income tax authorities – Powers – Assessment — Types of assessment – PAN (Permanent Account Number)

RECOMMENDED TEXTBOOKS :

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
2. Reddy T.S.,.HariPrasad Y Reddy, Income Tax Theory Law and Practice, MarghamPublication ,Chennai.

REFERENCE BOOKS:

1. Manoharan T.N &Hari.G.R,(2018) Students' Hand Book on Taxation ,Snow WhitePublications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
4. Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publicationsPvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya BhawanPublications,Agra.

WEB RESOURCES

https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/
https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html
https://www.hrblock.in/guides/house-property-deductions
https://books.google.com/books?isbn=1584773855
https://books.google.com/books?id=iiQKAAAAMAAJ
https://books.google.com/books?isbn=813172191

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - V
CORE

COMPANY LAW & SECRETARIAL PRACTICE-I

LEARNING OBJECTIVES

1. To understand the meaning, characteristics and kinds of companies under Company Law.
2. To understand the procedures relating to incorporation of a company and legal documents such as Memorandum and Articles of Association.
3. To familiarize the students with prospectus, commencement of business and related secretarial duties.
4. To acquire knowledge about share capital, allotment of shares and secretarial practices relating to issue and allotment of shares.
5. To gain knowledge about the rights, duties and liabilities of a Member.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COMPANY LAW & SECRETARIAL PRACTICE-I	COGNITIVE LEVELS
CO1	Understand the concept, characteristics and kinds of companies.	**K1, K2**
CO2	Understand the incorporation process and legal documents of a company.	**K2, K3**
CO3	Acquire knowledge regarding prospectus, commencement of business and related legal provisions.	**K2, k3**
CO4	Understand the concepts relating to share capital, allotment and secretarial duties connected with shares.	**K2, k3**
CO5	Gain knowledge about members, their rights and liabilities and Secretarial duties relating to register of members.	**K3. K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

UNIT - I

Company – Definition – characteristics of a company – Advantages of Incorporation of a Company – Company Law Administration – Kinds of Companies.

UNIT - II

Incorporation –Memorandum of Association – Contents – Alteration of Memorandum of Association – Doctrine of Ultra Virus – Articles of Association – contents – Alteration of articles of Association – Doctrine of Indoor Management. Duties of company secretary in promotion stage.

UNIT - III

Prospectus – Contents of Prospectus – Statement in lieu of prospectus – misstatement in Prospectus and its consequences – Commencement of Business – duties of company secretary regarding prospectus.

UNIT - IV

Share Capital – Meaning – Kinds – alteration of capital – Allotment of Share – Buyback of Shares of the same company – secretarial duties relating to issue and allotment of shares.

UNIT - V

Members and Shareholders - who can become a Member – How to become a Member – cessation of Membership – Rights and liabilities of Members- secretarial duties relating to maintenance of register of members.

RECOMMENDED TEXTBOOKS

1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand &Sons
2. Gaffoor & Thothadri – Company Law and Secretarial Paractice, VijayNicole Prints,Chennai
3. V.Balachandran and M.Govindarajan – A Student Handbook onCompany Law andPractice, Vijay Nicole Prrints, Chennai
4. Mr. Srinivasan – Company Law & Secretarial Practice, MarghamPublications, Chennai

REFERENCE BOOKS

1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists , MilindKasodekar Shilpa Dixit, Amogh Diwan
3. Dr. B. Ravi – Company Law and Secretarial Practice (New CompaniesAct 2013)
4. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
5. Vinod Kothari – Understanding Companies Act 2013 – Jain bookagency, New Delhi.

JOURNALS:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

WEBRESOURCES:

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - V
ELECTIVE-III
INDUSTRIAL LAWS

LEARNING OBJECTIVES

1. Understand the legal framework governing factories and workplace safety.
2. Gain insights the provisions relating to social security benefits.
3. Analyze the Employees' Provident Fund and related schemes.
4. Understand the Employees' State Insurance (ESI) system.
5. Acquire knowledge of wage regulation and labour standards.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	INDUSTRIAL LAW	COGNITIVE LEVELS
CO1	Remember the provisions of labour legislations relating to factories.	K1
CO2	Understand the various labour laws governing workplace safety, employee benefits, and wage standards.	K1, K2
CO3	Apply the statutory provisions relating to EPF, ESI, gratuity, and wage laws to practical case situations.	K2, K3
CO4	Analyze the provisions of the Employees' State Insurance (ESI) system, including contributions and benefits.	K4
CO5	Evaluate the principles and practical implications of the Code on Wages.	K3, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, Industry Visit, PPT presentations, seminars, case studies, role plays, discussions Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I - The Occupational Safety, Health and Working Conditions Code, 2020

The Occupational Safety, Health and Working Conditions Code, 2020 – Factories Act, 1948 - Object and scope of the act - Important definitions - Statutory Authorities and their Powers - Approval, Licensing and Registration of Factories - Notice by occupier - General duties of the occupier - Health, Safety and Welfare Measures for Workers - Special provisions relating to hazardous processes..

UNIT II - The Code on Social Security, 2020 – Part I

The Code on Social Security, 2020 - Payment of Gratuity Act, 1972- Important definitions – Eligibility and Payment of Gratuity - Exemptions under the Act - Recovery of Gratuity - Protection of Gratuity - Employees State Insurance Act 1948: Application of the Act - Definition –Administration of scheme - Contribution – Benefits

UNIT III - The Code on Social Security, 2020 – Part II

Employees Provident Fund and Miscellaneous Provisions Act, 1952- Definitions - Schemes under the act -Employees' Provident Fund (EPF) Scheme - Payment of Bonus Act 1965-Object of the Act – Application – Definitions – Eligibility and Disqualification for Bonus.

UNIT IV - The Industrial Relations Code, 2020

The Industrial Relations Code, 2020 - Industrial Disputes Act 1947 - Definitions – Procedure for Settlement of Industrial Disputes –Strike – Lock -out – Lay-off – Retrenchment.

Employees Compensation Act 1923 - Definitions – Rules regarding Employees Compensation – Distribution of Compensation – Notice and Claim.

UNIT V - The Code on Wages, 2019

The Code on Wages, 2019 - Minimum Wages Act 1948-Definitions – Fixation and Revision of wages - Advisory Board and Central Advisory Board – The Payment of Wages Act, 1936 – Deductions.

Practical orientation - Students can be assigned to submit a report on welfare, health andsafety measures taken by the manufacturing industries of their choice.

RECOMMENDED TEXT BOOKS:

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations,MarghamPublications, Chennai.
3. Srivastava S. C. *" Industrial Relations and Labour Laws",* Vikas Publishing House, 7th Edition, 2022
4. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd

RECOMMENDED BOOKS

5. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

WEBRESORUCES:

1. **https://labourlawreporter.com/**
2. **https://www.ilms.academy/products/certificate-course-on-**

labour-lawCO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	2	2	3	3
CO2	3	1	3	3	3	3	2	2	3	3
CO3	3	1	3	3	3	3	2	2	3	3
CO4	3	1	3	3	3	3	2	2	3	3
CO5	3	1	3	3	3	3	2	2	3	3
Average	3	1	3	3	3	3	2	2	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - V

ELECTIVE-III

CORPORATE GOVERNANCE AND BUSINESS ETHICS

LEARNING OBJECTIVES

1. To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public.
2. To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders' approach and welfare of stakeholders
3. To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. To demonstrate various committees and their functions which are prevailing in the corporate sector / companies' act 2013.
5. To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and unethical business decisions

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	CORPORATE GOVERNANCE AND BUSINESS ETHICS	COGNITIVE LEVELS
CO1	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1, K2
CO2	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	K1, K2
CO3	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	K2, K3
CO4	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies' act 2013.	K4, K5
CO5	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and unethical business decisions	K2, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring the Corproate Governance boards and report of companies through websites

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I- Corporate Governance – Introduction

Corporate governance - History - meaning–need for Corporate Governance – Definitions - Importance –principles–Features of Corporate Governance-Indian Committees on Corporate Governance

UNIT II-Corporate Governance-Legal Framework

India's Corporate Governance Frame work-Listing Agreement-Clause 49A-SEBI Guidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights

UNIT III – Levels of Corporate Governance and Board Committees

Levels of Corporate Governance - Various Board committees - composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee-Remuneration Committee-Nomination Committee-Corporate Governance Committees-Corporate Governance Compliance Committee

UNIT IV-Corporate Social Responsibility

Corporate Social Responsibility–Meaning &definition–principles, Indian models – Corporate Citizenship-Provision of CSR in Companies Act 2013-Section 135 of Companies Act 2013-Scope for CSR activities under Schedule VII- Case Studies (Practical Orientation)

UNITV-Business Ethics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision - Unethical practices in Business – Business ethics in India
– Ethics training programme.

RECOMMENDED TEXT BOOKS

1. Dr.Neeru Vasishth and Dr.Namita Rajput - Corporate Governance values andethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K,Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh–CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

REFERENCE JOURNALS

- Journal of Corporate Governance Research– Macro think Institute
- Indian Journal of Corporate Governance, Bi -annual journal– Sage

JournalsWEBRESOURCES

- https://elearningindustry.com
- https://essentialskillz.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

SEMESTER - V

SEC-III

CORPORATE OFFICE MANAGEMENT

LEARNING OBJECTIVES

1. To understand the meaning, importance and functions of office management.
2. To learn about office accommodation, layout and office environment.
3. To gain knowledge about office systems, procedures and office services.
4. To understand office forms, stationery, supplies and modern communication equipment.
5. To learn office mail services, records management, filing and indexing systems.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	CORPORATE OFFICE MANAGEMENT	COGNITIVE LEVELS
CO1	Knowledge about office activities, functions and office management	K1, K2
CO2	Understanding about office accommodation, layout and environment	K2, K3
CO3	Conceptual knowledge about office systems, procedures and office services	K2, K3
CO4	Understanding office forms, stationery, communication methods and equipment	K2, K3
CO5	Apply filing, indexing and records management techniques in office administration	K3, K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, drawing layouts for different types of organisations, practice for filing and basic record management using computers and in physical environment, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Meaning of office activities – Office functions – Office Manager and his (functions) job – Office organization– Qualities of office manager – Importance of office management

UNIT II

Office accommodations – Principles – Location of Office – Office layout – Open and Private Offices – Office environment – Office lighting, ventilation – Furniture – Noise and dust – Sanitary requirements.

UNIT III

Office Systems and procedures – Functions and responsibilities of systems and procedures department –Office Manual – Office Services.

UNIT IV

Office Forms: Design, Management and control of office forms – Office stationery and supplies – Purchasing and managing of office supplies –Modern Communication methods & Equipment.

UNIT V

Office mail services – Handling of inward mail – Records Management – Filling – Different methods of filing – Essential features of good filing system – Indexing – Different methods of indexing – advantages and disadvantages.

RECOMMENDED TEXT BOOKS

1. P.K. Ghosh – *Office Management*
2. R.K. Chopra – *Office Management*

REFERENCE BOOKS

1. J.C. Denyer – *Office Management*
2. Dr. S. Mahalakshmi **& Dr. S. Kavitha – *Office Management*, Charulatha Publications**

WEB RESOURCES

1. **https://www.managementstudyguide.com/office-management.htm?utm_source=chatgpt.com**
2. **https://www.indeed.com/career-advice/career-development/office-management-skills?utm_source=chatgpt.com**
3. **https://www.investopedia.com/terms/r/records-management.asp?utm_source=chatgpt.com**
4. **https://www.tutorialspoint.com/business_communication/business_communication_methods.htm?utm_source=chatgpt.com**
5. **https://www.thebalancesmb.com/filing-systems-for-business-2951634?utm_source=chatgpt.com**

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

(*Correlation level: 3 – Strong 2-Medium 1-Low*)

SEMESTER - V

SUMMER INTERNSHIP /INDUSTRIAL TRAINING

<table>
<tr><td>COURSE CODE:SI/IT</td><td>Paper No</td><td colspan="2">Year and Semester: III year/V semester</td><td>Pre-Requisite:</td><td colspan="3">Total hours / Week 2</td></tr>
<tr><td>Lead to other courses</td><td colspan="4">Project Preparation</td><td>L</td><td>T</td><td>P</td></tr>
<tr><td>Theory & Problems</td><td colspan="2">Marks: 75</td><td colspan="2">Credits: 2</td><td>0</td><td>0</td><td>2</td></tr>
</table>

Note: **Students to go for internship for not less than two weeks and submit a report NOT LESS THAN 3 PAGES.**

SEMESTER - VI

CORE

MANAGEMENT ACCOUNTING

LEARNING OBJECTIVES

1. To outline the need for Management Accounting, its basic principles and scope and to analyze the balance sheet and ratios for the financial performance of companies
2. To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
3. To calculate and carryout the analysis of financial statement with different ratios.
4. To prepare various types of budgets and budgetary controls for forecasting of business
5. To determine breakeven point with the use of Marginal costing

Course outcome – Cognitive level mapping

CO'S	MANAGEMENT ACCOUNTING	COGNITIVE LEVELS
CO1	Knowledge of concepts methods, technique and tools for analysis of management accounting	**K1, K2**
CO2	Apply the analytical skills associated with the interpretation of accounting report	**K3, K4**
CO3	Evaluate the results of profitability, liquidity, and solvency and efficiency levels in the business.	**K4, K5**
CO4	Communicate the knowledge about fund flow and cash flow statement under (AS-3) and also, the concept of budgetary control.	**K3, K4, K5**
CO5	Understand about the marginal costing with BEP and P/V Ratio	**K2, K3**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises using companies balance sheets for financial statement analysis, budgets and ratios.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I – INTRODUCTION:

Management Accounting: Meaning- nature, scope and functions of management accounting- management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis

UNIT II - RATIO ANALYSIS:

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

UNIT III - FUNDS FLOW STATEMENT & CASH FLOW STATEMENT:

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account. Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

UNIT IV - BUDGETS AND BUDGETARY CONTROL:

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

UNIT V – MARGINAL COSTING

Marginal Costing – Break Even Analysis – Profit Volume Ratio

RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17thEdition

2. Reddy, T. S., & Murthy, A, Management accounting. Margham Publication, 15thEdition.

REFERENCE BOOKS:

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.

2. Hingorani, R. (2005). Grewal. Management Accounting.

3. Khan, M. Y., &Jain, P. K. (2017). Management Accounting and Financial Analysis.

4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole 5.Srinivasan, N. P., & Murugan, M. S,. Accounting for Management. S.Chand.

WEB RESOURCES:

1. https://www.wallstreetmojo.com/ratio-analysis/

2. https://books.google.co.in/books?isbn=0070620237

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - VI

CORE

INCOME TAX LAW & PRACTICE – II

LEARNING OBJECTIVES

1. To learn the classification of capital assets and computation of capital gain.
2. To identify the various incomes under income from other sources and calculations.
3. To get insights on aggregation of incomes and provisions of set-off and carryforward of losses.
4. To gain knowledge on the deductions under section 80.
5. To learn about individuals tax liability calculations.

Course outcome - COGNITIVE LEVEL MAPPING

CO'S	INCOME TAX LAW & PRACTICE II	COGNITIVE LEVELS
CO1	Compute "Income from capital gain" under section 45 to 55 and to analyse various exemption under capital gains.	**K4, K5**
CO2	Analyse various provisions contained under section 56 to 59 of the income tax act,1961 under the heads "Income from other sources".	**K3, K4, K6**
CO3	Outline various provisions relating to "Aggregation of income" and "Set-off and carry forward of losses".	**K4,K5**
CO4	Prepare gross total income and to analyse the provision under section 80C to 80U relating to individuals.	**K5**
CO5	Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the income tax act, 1961.	**K5, K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, case laws, exploration through income tax websites for ITR filing and assessment process, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT-I CAPITAL GAINS

Capital Gains - Capital Assets – Meaning and Kinds – Procedure forcomputing Capital Gains – Cost of Acquisition – Exemption of Capital Gains - Loss under head Capital Gains.

UNIT-II INCOME FROM OTHER SOURCES

Income from other sources - Income chargeable to tax under the head Incomefrom Other Sources –Dividends – Interest on Securities – Casual Income – Other Incomes –Deduction from Income from Other Sources – Loss under the head Other Sources**.**

UNIT-III AGGREGATION OF INCOME

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Deemed Incomes. Provisions relating to Set-off & Carry forward of Losses.(Simple Problems)

UNIT-IV DEDUCTION OF GROSS TOTAL INCOME

Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT-V - ASSESSMENT OF INDIVIDUAL

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

RECOMMENDED TEXTBOOKS:

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
2. Reddy T.S.,.HariPrasad Y Reddy, Income Tax Theory Law and Practice, MarghamPublication ,Chennai.

REFERENCE BOOKS:

1. Manoharan T.N &Hari.G.R,(2018) Students' Hand Book on Taxation ,Snow WhitePublications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
4. Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publicationsPvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications,Agra.

WEB RESOURCES

1. https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/
2. https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
3. http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html
4. https://www.hrblock.in/guides/house-property-deductions
5. https://books.google.com/books?isbn=1584773855
6. https://books.google.com/books?id=iiQKAAAAMAAJ
7. https://books.google.com/books?isbn=813172191
8. https://books.google.com/books?isbn=15847738555https://books.google.com/books?isbn=8131721914https://books.google.com/books?id=ii

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - VI

CORE

COMPANY LAW & SECRETARIAL PRACTICE-II

LEARNING OBJECTIVES

1. To understand the concept of Key Managerial Personnel, directors, their qualifications, duties and disqualifications.
2. To gain knowledge about the procedures relating to company meetings, resolutions and maintenance of minutes.
3. To learn the various methods and procedures of winding up of companies.
4. To understand the rights, powers and responsibilities of liquidators and the role of Company Secretary during liquidation.
5. To study the investigation, principles of minority rule and prevention of oppression & mismanagement.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COMPANY LAW & SECRETARIAL PRACTICE-II	COGNITIVE LEVELS
CO1	Understand the concept of Key Managerial Personnel and directors of a company.	**K1, K2**
CO2	Gain knowledge about the procedures relating to company meetings, resolutions and secretarial duties.	**K2, K3**
CO3	Understand the methods and procedures of winding up of companies.	**K2, K3**
CO4	Acquire knowledge about the rights and powers of liquidators and the role of Company Secretary during liquidation.	**K2, K3**
CO5	Understand the term investigation, principles of minority rule & prevention of mismanagement	**K3,K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy

Class room lectures, PPT presentations, case studies on company meetings and winding up procedures, seminars, practical exposure to statutory registers and minutes preparation, quizzes and group discussions. Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I

Key Managerial Personnel: Key Managerial Personnel - Directors – Women director – Independent director and whole time director – DIN & its significance – Duties, Qualifications and Disqualifications.

UNIT-II

Company Meetings: Types of meetings – Resolutions: Ordinary, Special and Resolutions Requiring Special Notice – Quorum- Proxies – E-voting and Ballot - Minutes – secretarial duties.

UNIT III

Winding up: Winding up and dissolution; Methods of winding up – Circumstances for winding up; winding up procedures; Secretarial duties for each method of winding up.

UNIT IV

Liquidators rights and powers – Appointment of committee of inspection. Position of Company Secretary in liquidation.

UNIT V

Investigation – Meaning & Types – Principles of Minority Rule – Prevention of oppression & mismanagement.

TEXT BOOKS:

1) Company Law and Secretarial practice - N.D.Kapoor.
2) Company secretarial practice – P.K.Ghosh and Dr.V.Balachandran.

REFERENCE BOOKS:

1) Company law –Avtarsingh
2) Principles of company Law- M.C.Shukla and S.S.Gulshan
3) Secretarial Practice – M.C.Kuchhal

WEB RESOURCES

1. Ministry of Corporate Affairs
2. Institute of Company Secretaries of India
3. Companies Act Reference Guide by Taxmann
4. Corporate Law Articles by Legal Service India
5. Company Meetings and Resolutions Guide

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	2	3	1	3	2	3
CO2	1	3	3	2	2	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - VI

CORE

FINANCIAL MANAGEMENT

LEARNING OBJECTIVES

1. To understand how crucial financial decision are taken in a firm and gain insightinto wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To demonstrate the theories of capital structure.
4. To formulate dividend decision in a firm.
5. To learn about techniques for short term financial needs of the firm using workingcapital management concepts.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	FINANCIAL MANAGEMENT	COGNITIVE LEVELS
CO1	Knowledge about the financial management and functions of finance	**K1, K2**
CO2	Understanding about the theories of Cost of capital & motive for holding cash	**K2, K3**
CO3	Conceptual knowledge about the cost of capital, importance of leverage and capitalization.	**K2**
CO4	Framing of dividend decision in a firm.	**K3**
CO5	Select and apply techniques for short term financial needs of the firm using working capital management concepts.	**K3,K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, dividend and capital structure analysis of companies using balance sheets, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT I INTRODUCTION

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization - Time value of money.

UNIT II COST OF CAPITAL

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cash management – Motives of holding cash.

UNIT III CAPITAL STRUCTURE

Capital structure – Importance – Factors affecting Capital structure – Theories of capital structure – Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV DIVIDEND POLICY

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Forms of Dividend

UNIT V WORKING CAPITAL

Working Capital management – Need – types – Determinants of working capital – Forecasting of working capital requirements

100% Theory Paper

RECOMMENDED TEXT BOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand &Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-HillEducation
4. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

WEB RESOURCES

1. https://www.managementstudyguide.com/financial-management.htm
2. https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/
3. https://www.investopedia.com/terms/c/capitalbudgeting.asp
4. https://efinancemanagement.com/dividend-decisions
5. https://cleartax.in/s/working-capital-management-formula-ratio
6. https://books.google.co.in/books?isbn=812591658X
7. https://books.google.co.in/books?isbn=8174465863

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
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CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SEMESTER - VI

CORE – GROUP PROJECT (VIVA-VOCE)

<table>
<tr><td>COURSE</td><td>Paper</td><td colspan="2">Year and Semester: III year/VI semester</td><td>Pre-Requisite:
Knowledge of Company Law & Management Accounting</td><td colspan="3">Total hours / Week
6</td></tr>
<tr><td>Lead to other courses</td><td colspan="4">Practical Applicability</td><td>L</td><td>T</td><td>P</td></tr>
<tr><td>Group Project - Viva –Voce Examination</td><td colspan="2">Marks: 75</td><td colspan="2">Credits: 5</td><td></td><td></td><td>6</td></tr>
</table>

Students should be split into groups and assigned Project work in the beginning of the VI semester. The report of the project work shall be submitted at the end of the 6th Semester 30 days prior to the commencement of the University examinations.

The Report shall be prepared by the students under the supervision of a faculty member of the department. Each report should be neatly typed, in not less than 50 to 60 Pages.

Each student shall submit 2 copies of the report, of which one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation Method:-

Project Report	- 75 Marks
Viva – Voce Examination	- 25 Marks
Total	- 100 Marks

7. QUESTION PAPER PATTERN

(Including skill based and non-major elective papers)

Time:3 Hours. Max. Marks: 75

PART – A (15 x 1 = 15 Marks)

Answer All the Questions

(Three questions from each unit)

Multiple Choice questions

PART – B (2x 5 =10Marks)

Answer any two questions out of five questions

(One question from each unit)

PART – C (5 x 10 = 50 Marks)

Answer all the questions

(One question from each unit with internal choice)

Either or choice

SKILL BASED ELECTIVE COURSE FOR NAAN MUTHALVAN REAPPEAR STUDENTS'

SEMESTER –II

CONSUMER AWARENESS

UNIT - I

Conceptual Framework Concept of Consumer- rights of consumers - Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice and restrictive trade practices

UNIT - II

Organizational set-up under the Consumer Protection Act Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction

UNIT - III

Grievance Redressal Mechanism under the Indian Consumer Protection Law Who can file a complaint? Grounds for filing a complaint, Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Appeal, frivolous and vexatious complaints; Offences and penalties

UNIT-IV

Role of Industry Regulators in Consumer Protection Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, FSSAI, Electricity Supply Electricity Regulatory Commission Real Estate Regulatory Authority

UNIT – V

Contemporary Issues in Consumer Affairs Formation of consumer organizations and their role in consumer protection, Misleading Advertisements - National Consumer Helpline

REFERENCE BOOKS

1. Meenu Agarwal Consumer Behaviour & Consumer protection in India New Century Publications, New Delhi 2006
2. Sherlakar SA Trade Practices & Consumerism Himalaya Publishing House, Bombay 1977
3. Francis Cherunilam Business Environment Himalaya Publishing House, New Delhi 2000
4. Jain, N.K Consumer Protection-Law and Practice Regal Publications, New Delhi 2008

SEMESTER –III

HUMAN RESOURCE MANAGEMENT

UNIT –I

Introduction – Meaning – Definition of HRM – Definition of HRD – Objectives of HRM – Features of HRM – Difference between HRM and HRD.

Unit –II

Scope of HRM – Importance of HRM – Functions of HRM – Role of HR Manager – Importance of Human Resources in modern business organizations.

Unit- III

Recruitment – Meaning – Objectives – Sources of Recruitment – Internal Sources – External Sources

Unit IV

Selection Process – Meaning – Steps in Selection Procedure – Types of Interviews – Preliminary Interview – Final Interview – Group Interview – Stress Interview

Unit V

Employee Training – Meaning – Objectives – Importance of Training – Methods of Training – On the Job Training – Off the Job Training

REFERENCE BOOKS

2. *Human Resource Management – Margham Publications.*
3. *Personal Management – Himalaya Publishing House, Mumbai.*
4. *Human Resource Management – Kalyani Publications.*

SEMESTER –IV

ADVERTISING AND SALESMANSHIP

UNIT-I
Advertising: Introduction- definition- meaning- objectives and significance Advantages of advertising.

UNIT-II
Advertising Media: Importance- Selection of media –kinds of media-merits and demerits

UNIT-III
Salesmanship- meaning- objectives- importance

UNIT-IV
Sales organizations- Functions , duties and responsibilities of sales manager.

UNIT-V
Sales Promotion-definition- objectives- importance –kinds of promotion, advantages and limitations

REFERENCE BOOKS:

1. Pillai, R.S.N., & Bhagavathi, Marketing, S.Chand and Co. 1996.
2. Chunawala and Reddy, Advertising and Marketing Research, Himalaya Publications, New Delhi.1996.
3. Sinha, J.C.,Principles of Marketing and salesmanship, S.Chand and Co. New Delhi, 1980

SEMESTER –V

MARKETING

UNIT – I

Marketing: Meaning – Definition – Objectives – Importance – Functions of Marketing – Modern Marketing Concept.

UNIT – II

Marketing Environment: Meaning – Micro Environment – Macro Environment – Market Segmentation – Target Market – Positioning.

UNIT – III

Consumer Behaviour: Meaning – Importance – Factors Influencing Consumer Behaviour – Buying Decision Process.

UNIT – IV

Marketing Mix: Product – Product Life Cycle – Pricing – Methods of Pricing – Place (Distribution Channels) – Promotion.

UNIT – V

Recent Trends in Marketing: Digital Marketing – Online Marketing – Social Media Marketing – E-Commerce – Relationship Marketing.

REFERENCE BOOKS

1. Philip Kotler, *Principles of Marketing*, Pearson Education, New Delhi.
2. Rajan Nair, *Marketing Management*, Sultan Chand & Sons, New Delhi.
3. Pillai, R.S.N. & Bhagavathi, *Modern Marketing*, S. Chand & Company Ltd., New Delhi.

SEMESTER – VI

FUNDAMENTALS OF ACCOUNTING

UNIT- I
Introduction to Accounting: Definition of Accounting, needs of accounting, objectives, advantages- types of Accounting- double entry system and its advantages- single- entry system and its limitation.

UNIT-II
Recording of Transactions Kinds of Accounts- Rules for recording transactions- Books of accounts- Subsidiary Books- Journal, Petty Cash Book, Cash Book, Purchase Book, Sales Book, Purchase returns book, Sales returns book, bills payables books.

UNIT-III
Ledger Accounts: Balancing ledger Accounts- Trail Balance, meaning, objectives, scope and preparation- Errors and their rectifications.

UNIT-IV
Final Accounts: Trading, Profit and loss accounts and balance sheet.

Unit-V
Accounts of Non-Profit organizations: Receipts and Payments of Accounts, Income and Expenditure Accounts- Accounts current and Average due date (Simple Problems only).

REFERENCE BOOKS:

1. Financial Accounting- R.L.Gupta and V.K.Gupta - Sultan Chand & Sons, New Delhi.
2. Financial Accounting - S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhia
3. Financial Accounting - Reddy and Murthy- Margham Publications, Chennai-17.