

PERIYAR UNIVERSITY

SALEM-636011



CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

Syllabus for
B.COM.
(SEMESTER PATTERN)

For the Candidate admitted from 2023-2024 onwards

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**REGULATIONS FOR UNDERGRADUATE DEGREE COURSES
IN SCIENCES, HUMANITIES, SOCIAL SCIENCES AND COMMERCE
CBCS PATTERN**

Definitions :

Programme : –Programmell means a course of study leading to the award of a degree in discipline.

Course “Course” refers to a subject offered under the degree programme.

Part I : Tamil / Other languages: means –Tamil/other languagesll offered under Part I of the programme

Part II : English: means –English language offered under Part II of the programme.

Part III : Means —Core courses and Elective courses including laboratoryll.

: Elective Papers - An open choice of topics categorized under Generic and Discipline Centric

Part IV : **Non-Major Electives** Means elective subjects offered under Part IV

Skill Enhancement Courses - means the courses offered as skill based courses under Part IV of the programme aimed at imparting Advanced Skill.

Foundation Course: means courses such as To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.

Value Education (III year - V Semester)

Environmental Studies (II year – III & IV Semester)

Internship / Industrial Training - Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.

Project with Viva – voce - Application of the concept to real situation is conceived resulting in tangible outcome

Introduction of Professional Competency Component

Part V :-Extension Activities : means all those activities under NSS/ NCC/ Sports/ YRC programme and other co and extracurricular activities offered under part V of the programme.

A detailed explanation of the above with relevant credits are given under Schemes of Examination along with Distribution of Marks and Credits.

Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.

Credits: Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

Credit System: Means, the course of study under this regulation, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).

Choice Based Credit System: All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefor.

2. Duration of the Course

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part II: English

The subject shall be offered during the **first four semesters** with one examination at the end of each semester (4 courses – 12 credits).

Part III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 4 semester languages, 15 core courses with 68 credits are to be offered.

Electives courses

Four elective courses with 12 credits are to be offered one in the first four semesters. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned.

Discipline Specific Elective

Four DSE courses with 12 credits are to be offered Two in the five semester and Two in the sixth semester. DSE subjects are to be selected from the list of DSE's Prescribed by the Board of Studies Concerned

Part IV

1. Skill Enhancement Course:

All the UG programmes shall offer seven courses of **skill Enhancement subjects in I, II, III, & IV** semesters with 13 credits for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies:

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the third and fourth semester. Examination shall be conducted at the end of fourth semester (one course with 2 credits).

3. Value Education:

All the UG Programmes shall offer a course in –Value Education and it shall be offered in the fifth semester. Examination shall be conducted at the end of the semester.

Part V: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSS NCC

Sports YRC

Other Extracurricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A	-	Exemplary	-	80 and above
B	-	Very good	-	70-79
C	-	Good	-	60-69
D	-	Fair	-	50-59
E	-	Satisfactory	-	40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.800/- and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.800/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period,

the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

9. Passing Minimum

- a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.
- c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

10. Distribution

Table 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programmes**.

Table1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum of total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 1(B): The following are the distribution of marks for continuous internal assessments in the theory papers of UG programmes:

Table 1 (B)

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

Table 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programmes.

Table 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum of total marks (Internal + External)
	Max. marks	Passing Minimum for external alone	Max. marks	Passing Minimum for external alone	
100	75	30	25	10	40

Table 2(B): The following are the distribution of marks for the continuous internal assessment in UG practical courses:

Table 2 (B)

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

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non Major Electives 1 st semester	25	75	100
4.	Non Major Electives 2 nd semester	25	75	100

11. Grading

Once the marks of the CIA and end-semester examinations for each of the courses are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table 4

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/ Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent

75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

i = Credits earned for course i in any semester.

G_i = Grade Point obtained for course i in any semester.

n = refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester-wise and part-wise is as follows:

GRADE POINT AVERAGE [GPA] $= \frac{\sum_i C_i G_i}{\sum_i C_i}$

GPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

CUMULATIVE GRADE POINT AVERAGE [CGPA] = $\frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$

CGPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$

Table5

CGPA	GRADE
9.5 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

Table6

CGAP	GRADE	CLASSIFICATION OF FINAL RESULTS
9.5 - 10.0	O+	First Class Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	

7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, ^{Electives} and Allied subjects shall be placed in the category of **“First Class – Exemplary”**.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class with Distinction”**.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in **“First Class”**.
- d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in **“Second Class”**.
- e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in **“Third Class”**.
- f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree:

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Trainings as evidenced by certificate issued by the Principal of the College

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

- a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

- b) The following is for students admitted prior to 2008-09:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

18. QuestionPaperPattern

Table-7

Maximum 75 Marks wherever applicable			
Section A	Multiple Choice Questions	15*1=15	15 questions 3 each from every unit
Section B	Short answer questions of either / or type (like 1.a or b)	2*5=10	2 questions 1 each from every unit
Section C	Essay type question of any three out of five questions.	5*10=50	5 questions 1 each from every unit with internal choice of (a) or (b).

1. Syllabus

The syllabus for various courses shall be clearly demarcated into five viable units in each paper/subject.

2. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The University may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

3. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2023- 2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. upto and inclusive of the Examination of April 2028 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

PROGRAMME OBJECTIVE:

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

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.Com General
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p>

	<p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>

Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1.Lan guage – Tamil	3	6	Part..1.Lan guage – Tamil	3	6	Part..1.Lan guage – Tamil	3	6	5.1 Core Course – \CCIX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CCXIV	4	6
1.3 Core Course – CCI	5	5	2..3 Core Course – CCIII	5	5	3.3 Core Course – CCV	5	5	4.3 Core Course – CCVII Core Industry Module	5	5	5.3. Core Course – CC -XI	4	5	6.3 Core Course – CCXV	4	6
1.4 Core Course – CCII	5	5	2.4 Core Course – CCIV	5	5	3.4 Core Course – CCVI	5	5	4.4 Core Course – CC VIII	5	5	5.4. Core Course – /Project with viva-voce CC-XII	4	5	6.4 Elective -VII Generic/Discipline Specific	3	5
1.5 Elective I Generic/Discipline Specific	3	4	2.5 Elective II Generic/Discipline Specific	3	4	3.5 Elective III Generic/Discipline Specific	3	4	4.5 Elective IV Generic/Discipline Specific	3	3	5.5 Elective V Generic/Discipline Specific	3	4	6.5 Elective VII I Generic/Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course – SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				

	23	30		23	30		22	30		25	30		26	30		21	30
Total- 140Credits																	

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

FirstYear–Semester-I

Part	Listof Courses	Credit	No. ofHours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	Listof Courses	Credit	No.of Hours
Part-1	Language–Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory[inTotal]	13	14
Part-4	Skill Enhancement Course-SEC-2: NME	2	2
	Skill Enhancement Course-SEC-3(Discipline/Subject Specific)	2	2
		23	30

SecondYear–Semester-III

Part	Listof Courses	Credit	No. ofHours
Part-1	Language-Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory[inTotal]	13	14
Part-4	Skill Enhancement Course-SEC-4(EntrepreneurialBased)	1	1
	Skill Enhancement Course-SEC-5(Discipline/Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	Listof Courses	Credit	No.of Hours
Part-1	Language-Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory[inTotal]	13	13
Part-4	Skill Enhancement Course-SEC-6(Discipline/Subject Specific)	2	2
	Skill Enhancement Course-SEC-7(Discipline/Subject Specific)	2	2
	E.V.S	2	1
		25	30

**Third Year
Semester-V**

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project/Elective Based	22	26
Part-4	Value Education	2	2
	Internship/Industrial Visit/Field Visit	2	2
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project/Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

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

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

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments/Snap Test/Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions require students to recall information from the course content Knowledge questions usually require students to identify information in the text book. 	
Understanding (K2)	<ul style="list-style-type: none"> Understanding of facts and ideas by comprehending or organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the student to break down something into its component parts. Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills 	

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

Value additions in the Revamped Curriculum:

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

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

Skills	Knowledge, Problem Solving, Analysis, Critical Thinking, Decision Making, Communication
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B.COM-GENERAL-CREDITDISTRIBUTION

Part	Course Code	TitleoftheCourse	Credits	Hours
FIRSTYEAR				
FIRSTSEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
PartIII		CorePaper I– FinancialAccountingI	5	5
PartIII		CorePaperII- Principlesof Management	5	5
PartIII		Elective I- BusinessCommunication	3	4
		ElectiveI-IndianEconomicDevelopment		
		Elective I- BusinessEconomics		
PartIV		SkillEnhancement CourseSEC– 1: NME	2	2
		Foundation Course FC (Elements of Industry4.0)	2	2
		TOTAL	23	30
SECONDSEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
PartIII		CorePaper III– FinancialAccountingII	5	5
PartIII		CorePaper IV- BusinessLaw	5	5
PartIII		Elective II-Business Environment	3	4
		ElectiveII-Insurance andRiskManagement		
		ElectiveII–InternationalTrade		
PartIV		Skill Enhancement CourseSEC–2: NME	2	2
		SkillEnhancement Course– SEC3 (IndustrialLaw)	2	2
		TOTAL	23	30

Part	Course Code	TitleoftheCourse	Credits	Hours
SECONDYEAR				
THIRDSEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
PartIII		CorePaperV- CorporateAccountingI	5	5
PartIII		CorePaper VI- Company Law	5	5
PartIV		ElectiveIII–BusinessLegislation	3	4
		ElectiveIII–BusinessMathematics& Statistics		
		ElectiveIII–E-Commerce		
PartIV		Skill Enhance Course SEC – 4 (TallyPractical)	1	1
		Skill Enhancement Course – SEC 5 (CapitalMarkets)	2	2
		EnvironmentalStudies		1
		TOTAL	22	30
FOURTHSEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
PartIII		CorePaperVII– CorporateAccountingII	5	5
PartIII		CorePaperVIII- PrinciplesofMarketing	5	5
PartIII		ElectiveIV–FinancialServices	3	3
		ElectiveIV–Consumerism&Consumer Protection		
		ElectiveIV-OperationsResearch		
PartIV		Skill Enhance Course SEC – 6 (ServiceMarketing)	2	2
		SkillEnhancement Course– SEC7 (CommercePractical)	2	2
		EnvironmentalStudies	2	1
		TOTAL	25	30

Part	Course Code	TitleoftheCourse	Credits	Hours
		SecondyearVacation Internship -45hours		
THIRDYEAR				
FIFTHSEMESTER				
PartIII		CorePaper IX – CostAccountingI	4	5
PartIII		CorePaperX - BankingLaw andPractice	4	5
PartIII		CorePaperXI– Income TaxLaw and PracticeI	4	5
PartIII		CorePaper XII– ProjectVivavoce/ AuditingandCorporateGovernance	4	5
PartIII		DisciplineSpecific Elective1/2- FinancialManagement/ IndirectTaxation	3	4
		Discipline Specific Elective 3/4 – HumanResourceManagement/OfficeManagement &SecretarialPractice	3	4
PartIV		ValueEducation	2	2
		SummerInternship/ IndustrialTraining	2	-
		TOTAL	26	30
SIXTHSEMESTER				
PartIII		CorePaper XIII– CostAccounting-II	4	6
PartIII		CorePaperXIV- ManagementAccounting	4	6
PartIII		CorePaperXV- IncomeTaxLaw and PracticeII	4	6
PartIII		DisciplineSpecificElective5%- Entrepreneurial Development / ComputerApplicationin Business	3	5
		DisciplineSpecificElective7/8- Logistics and Supply Chain Management/ 8/8 - SpreadsheetforBusiness	3	5
		Generalawareness forCompetitive Examination	2	2
PartV		Extension Activity	1	-
		TOTAL	21	30
GRANDTOTAL			140	180

FIRST YEAR – SEMESTER –
ICORE–I:FINANCIALACCOUNTINGI

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions- Journal, Ledger Accounts – Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement – Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount – Average clause (Loss of Stock only)								15
TOTAL									75

THEORY20%&PROBLEM80%	
CO	CourseOutcomes
CO1	RemembertheconceptofrectificationoferrorsandBankreconciliation statements
CO2	Applythe knowledgeinpreparingdetailed accounts of soletrading concerns
CO3	Analysethevariousmethods ofprovidingdepreciation
CO4	Evaluatethemethodsofcalculationofprofit
CO5	Determinethe royaltyaccountingtreatmentandclaimsfrominsurance companiesin caseof lossof stock.
Textbooks	
1.	S.P.JainandK.L.NarangFinancialAccounting-I,KalyaniPublishers,New Delhi.
2.	S.N.Maheshwari,FinancialAccounting,VikasPublications,Noida.
3.	Shukla Grewaland Gupta, –Advanced AccountsII, volume1, S.Chand and Sons, NewDelhi.
4.	RadhaswamyandR.L.Gupta:AdvancedAccounting,SultanChand,New Delhi.
5.	R.L. Guptaand V.K.Gupta, –Financial AccountingII, Sultan Chand, NewDelhi.
ReferenceBooks	
1.	Dr.ArulanandanandRaman:Advanced Accountancy,HimalayaPublications, Mumbai.
2.	Tulsian,Advanced Accounting,TataMcGrawHills,Noida.
3.	CharumathiandVinayagam,FinancialAccounting,S.ChandandSons,New Delhi.
4.	Goyal andTiwari,FinancialAccounting,TaxmannPublications,NewDelhi.
5.	RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:Text andCases.McGraw-HillEducation,Noida.
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – I

CORE –II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits
	5				4
Learning Objectives					
LO1	To understand the basic management concepts				
LO2	To know the various techniques of planning				
LO3	To familiarize with the concepts of organization				
LO4	To gain knowledge about the various control techniques				
LO5	To enable the students in understanding the role of management				
Prerequisites: Should have studied Commerce					
Unit	Content				
I	Introduction to Management Meaning-Definitions–Nature and Scope – Importance - Management Management: Science or Art–Evolution F.W.Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Trends and Challenges of Management Duties & Responsibilities.				

V	<p>Directing Motivation–Meaning-Theories–Communication–Types-BarrierstoCommunications–MeasurestoOvercometheBarriers.Leadership–Nature-TypesandTheoriesofLeadership–StylesofLeadership-QualitiesofaGoodLeader–SuccessfulWomenLeaders – Challenges faced by women in workforce - Supervision.Co-ordination and Control Co-ordination –Meaning-TechniquesofCo-ordination. Control-Characteristics-Importance–StagesintheControlProcess-RequisitesofEffectiveControlandControllingTechniques–Management byException [MBE].</p>	15
Total		75
CourseOutcomes		
CO1	Demonstratetheimportanceofprinciplesofmanagement.	
CO2	Paraphrasethe importance ofplanningand decision makingin an organization.	
CO3	Comprehendtheconceptofvariousauthorizesandresponsibilitiesofan organization.	
CO4	EnumeratethevariousmethodsofPerformanceappraisal	
CO5	Demonstratethenotion ofdirecting, co-coordinationandcontrol inthe management.	
Textbooks		
1	Gupta.C.B,-PrinciplesofManagement-L.M.Prasad,S.Chand&SonsCo. Ltd, NewDelhi.	
2	DinkarPagare,PrinciplesofManagement,SultanChand&SonsPublications, NewDelhi.	
3	P.C.Tripathi&P.N.Reddy,PrinciplesofManagement.TataMcGraw,Hill, Noida.	
4	L.M.Prasad,PrinciplesofManagement,S.Chand&SonsCo. Ltd,NewDelhi.	
5	R.K.Sharma,ShashiK.Gupta,RahulSharma,BusinessManagement,Kalyani Publications,NewDelhi.	
ReferenceBooks		
1	KSundhar,PrinciplesOf Management,VijayNichole Imprints Limited, Chennai	
2	HaroldKoontz,Heinz Weirich,EssentialsofManagement,McGrawHill, SultanChandandSons,NewDelhi.	
3	Griffin,Managementprinciplesandapplications, Cengagelearning,India.	
4	H.Mintzberg-TheNatureofManagerialWork, Harper &Row, NewYork.	
5	Eccles,R.G.&Nohria, N.Beyond theHype:RediscoveringtheEssence of Management. BostonTheHarvardBusinessSchoolPress, India.	
NOTE:LatestEditionof TextbooksMaybeUsed		
WebResources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – I

ELECTIVE-I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the student to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the student to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the student to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile								12
TOTAL								60	

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2	Gupta and Jain, Business Communication, Sahitya Bahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R.S.N. Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
5	M.S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd - New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – I

ELECTIVE-I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure - Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development - Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income - Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue - Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure - Classification and Canons of Public Expenditure, Public Debt - Need, Sources and Importance, Budget - Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money - Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation - Types, Causes and Impact, - Price Index - CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
TOTAL									60

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
2	V. K. Puri, S. K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarty: Development Planning - Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

IELECTIVE-I:BUSINESSECONOMICS

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

Unit	Contents	No. of Hours
I	<p>Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency - Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,</p>	12
II	<p>Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.</p>	12
III	<p>Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p>	12

Unit	Contents	No. of Hours
IV	Theory of Production Concept of Production - Production Functions: Linear and Non-Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies - Producer's equilibrium	12
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives - Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly - Monopolistic Competition - Price Discrimination, Equilibrium of Firm in Monopolistic Competition - Oligopoly - Meaning - features, - Kinked Demand Curve	12
TOTAL		60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understand the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics - Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.	
3	Aryamala. T, Business Economics, Vijay Nocolo, Chennai.	
4	T.P. Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
1	S. Shankaran, Business Economics - Margham Publications, Chennai.	
2	P.L. Mehta, Managerial Economics - Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia	
4	Ramsingh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ	
2	https://www.icsi.edu/	
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160	

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR– SEMESTER– I

FOUNDATIONCOURSE-ELEMENTSOFINDUSTRY4.0

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
LearningObjectives									
LO1	Learntheessentials ofIndustry4.0								
LO2	UnderstandtheneedandapplicationsofArtificialIntelligence								
LO3	SetabaseforbigdataandInternetofThings								
LO4	FamiliarizetheapplicationsandtoolsofIndustry4.0								
LO5	Trainontheskills requiredbyindustries								
Prerequisites:ShouldhavestudiedCommerce in XIStd									
Unit	Contents								No. ofHours
I	IntroductionToIndustry4.0 Industry: Meaning- types. Industrial Revolution: IndustrialRevolution1.0 to4.0-Technologies of Industry4.0								10
II	ArtificialIntelligence Artificial Intelligence:History of AI - Foundations of AI -The AIenvironment-Challenges of AI								10
III	BigData Big Data : Meaning - Essentialsof Big Data in Industry 4.0 - Big DataComponents-BigDataCharacteristics- BigDataApplications								15
IV	Iot InternetofThings(IoT):Introductionto IoT –Applicationsof IoT : Manufacturing – Healthcare – Education – Aerospace andDefense–Agriculture–TransportationandLogistics.								15
V	Impactofindustry4.0 ImpactofIndustry4.0onSociety, Business,GovernmentandPeople.FrameworkforaligningEducationwithIndustry4.0								10
									60
CourseOutcomes									
CO1	Defineandexplainthetechnologies ofindustry4.0								
CO2	AnalyzeandapplyAlintherelevantsector								
CO3	Summarizethecharacteristicsofbigdata								
CO4	Applythetoolsof Industry4.0								
CO5	Adapttothechangingneeds of theindustry								

Textbooks	
1	1. Seema Acharya J, Subhashini Chellappan, (2019) – Big Data and Analytics I, 2 nd Edition, Wiley Publication, New Delhi. 2. Russel S, Norvig P (2010), – Artificial Intelligence: A Modern Approach I, 3 rd Edition, Prentice Hall, New York. 3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications
Reference Books	
1	Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, – Big Data for Dummies I, John Wiley & Sons, Inc.
2	Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2	https://library.oopen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1
3	https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

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

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3
TOTAL	14	13	13	13	10	13	13	15	10	12
AVERAGE	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3–Strong, 2–Medium, 1–Low

FIRST YEAR – SEMESTER -

IICORE –III:FINANCIAL ACCOUNTING-

Subject Code	L	T	P	S	Credits
	5				4
Learning Objectives					
LO1	The students are able to prepare different Higher purchase and Instalments System				
LO2	To understand the allocation of expenses				
LO3	To gain an understanding about partners retirement				
LO4	Provides knowledge to the learners regarding dissolution of firm				
LO5	To know the requirements of international				
Prerequisites: Should have studied Accountant					
Unit	Contents				
I	Hire Purchase and Instalment System Hire Purchase System – Accounting of Interest-Default and Repossession- Hire Purchase Trading Account- Instalment of Profit				
	Branch and Departmental Accounts Branch – Dependent Branches: Debtor system- Stock and Debtor system				

THEORY20% &PROBLEMS80%	
CourseOutcomes	
CO1	Toevaluatethe HirepurchaseaccountsandInstalmentsystems
CO2	Toprepare BranchaccountsandDepartmentalAccounts
CO3	To understandtheaccountingtreatmentforadmissionandretirementin partnership
CO4	ToknowSettlement ofaccounts at thetime ofdissolutionof a firm.
CO5	Toelaboratetheroleof IFRS
Textbooks	
1	RadhaswamyandR.L.Gupta:Advanced Accounting,Sultan Chand,New Delhi.
2	M.C.ShuklaT.S.Grewal&S.C.Gupta,Advance Accounts,SChandPublishing, NewDelhi.
3	R.L. Guptaand V.K. Gupta, -Financial AccountingII, Sultan Chand, NewDelhi.
4	SPJainandK.L.Narang:FinancialAccounting-I,KalyaniPublishers,New Delhi.
5	T.S.Reddy&A.Murthy, FinancialAccounting, Margam Publishers, Chennai.
ReferenceBooks	
1	Dr.S.N.Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman & others (7lecturers): Financial Accounting,VBH, Chennai.
3	Dr.ArulanandanandRaman:Advanced Accountancy,Himalayapublications, Mumbai.
4	Tulsian, Advanced Accounting,TataMC.Grawhills, India.
5	CharumathiandVinayagam,FinancialAccounting,S.Chandandsons,New Delhi.
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER – II

CORE –IV:BUSINESSLAW

Subject Code	L	T	P	S	Credits
	5				4
Learning Objectives					
LO1	To know the nature and objectives of M contract				
LO2	To gain knowledge on performance con				
LO3	To be acquainted with the rules of Inden				
LO4	To make aware of the essentials of Bail				
LO5	To understand the provisions relating				
Prerequisites: Should have studied Commerce					
Unit	Contents				
I	Elements of Contract Indian Contract Act 1872: Essentials of Valid Contract, Classification Acceptance – Consideration – Capacity to Legality of Object – Contingent Con				
II	Performance of Contract Meaning of Performance, Offer to Perform Liabilities & Rights, Time and Place of Perform Promises, Assignment of Contracts				

CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D.Kapoor, Business Laws-Sultan Chand and Sons, New Delhi.
2	R.S.N.Pillai–Business Law, S.Chand, New Delhi.
3	MCKuchhal & Vivek Kuchhal, Business Law, S.Chand Publishing, New Delhi
4	M.V.Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

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

3–Strong, 2–Medium, 1–Low

FIRST YEAR – SEMESTER –

II ELECTIVE –

Subject Code	L	T	<u>II: BUSINESS ENVIRONMENT</u>		Credits
			P	S	
	4				3
Learning Outcomes					
LO1	To understand the nexus between environment and business				
LO2	To know the Political Environment in business				
LO3	To gain an insight into Social and Cultural Environment				
LO4	To familiarize the concepts of an Economic Environment				
LO5	To learn the trends in Global Environment				
Prerequisites: Should have studied Commerce in First Year					
Unit	Content				
I	An Introduction The Concept of Business Environment – Elements of Environment – Brief Overview – Legal – Economic and Social Environments and their Impact on Business Strategic Decisions.				
II	Political Environment Political Environment – Government and Business Relationship Indian Constitution Pertaining to Business				

Textbooks	
1	C.B.Gupta,BusinessEnvironment,SultanChand & Sons,New Delhi
2	FrancisCherunilam,BusinessEnvironment,HimalayaPublishingHouse, Mumbai
3.	Dr. V.C.Sinha,BusinessEnvironment,SBPDPublishingHouse,UP.
4.	Aswathappa.K,EssentialsOfBusiness Environment,HimalayaPublishing House,Mumbai
5.	RosyJoshi,SangamKapoor & PriyaMahajan,BusinessEnvironment,Kalyani Publications,NewDelhi
ReferenceBooks	
1.	Veenakeshavpailwar,BusinessEnvironment,PHILearningPvtLtd,NewDelhi
2.	Shaikhsaleem,Business Environment,Pearson,NewDelhi
3.	S.Sankaran,BusinessEnvironment,MarghamPublications,Chennai
4.	NamithaGopal,BusinessEnvironment,VijayNicole Imprints Ltd.,Chennai
5.	IanWorthington,ChrisBritton,EdThompson,TheBusinessEnvironment, FTPPrenticeHall,New Jersey
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3–Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER -

II ELECTIVE -II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
TOTAL								60	
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								

CO3	Settleclaimsundervarioustypesof generalinsurance
CO4	Knowtheprotectionprovidedforinsurancepolicyholdersunder IRDA
CO5	Evaluatetheassessmentandretentionofrisk
Textbooks	
1	NeetiGupta,AnujGuptaandAbhaChopra,RiskManagementandInsurance, KalyaniPublishers,NewDelhi.
2	Dr.N.Premavathy–Elementsof Insurance,Sri VishnuPublications,Chennai.
3	M.N.Mishra&S.B.Mishra, InsurancePrinciplesandPractice,SChandPublishers, NewDelhi.
4	MichelCrouhy,TheEssentialsofRiskManagement,McGrawHill,Noida.
5	ThomasColeman,APracticalGuidetoRiskManagement,CFA,India.
ReferenceBooks	
1	JohnC.Hull,Risk ManagementandFinancialInstitutions(WileyFinance), Johnwiley &sons,NewJersey.
2	P.K.Gupta,InsuranceandRiskManagement,HimalayaPublications,Mumbai.
3	Dr.Sunilkumar, InsuranceandRiskManagement, Golgatiapublishers,NewDelhi.
4	NaliniPravaTripathy,PrabirPaal, InsuranceTheory&Practice,PrenticeHallof India.
5	AnandGanguly– InsuranceManagement,NewAgeInternationalPublishers.
NOTE: Latest Edition of Textbooks Maybe Used	
WebResources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –

III ELECTIVE-II: INTERNATIONAL

TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
	4				3	4	25	75	100	
Learning Objectives										
LO1	To enable students familiarise with the basics of International Trade.									
LO2	To know the various theories of international trade.									
LO3	To impart knowledge about balance of trade and exchange rates.									
LO4	To gain knowledge about international institutions.									
LO5	To gain insight on World Trade Organisation									
Prerequisite: Should have studied Commerce in XI Std										
Unit	Contents								No. of Hours	
I	Introduction to International Trade – Meaning – Definition – Difference between Internal and International Trade – Importance of International Trade in the Global context								12	
II	Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher – Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12	
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12	
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF - World Bank and UNCTAD.								12	
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12	
TOTAL								60		
Course Outcomes										
CO1	Distinguish between the concept of internal and international trade.									
CO2	Define the various theories of international trade.									

CO3

Examine the balance of trade and exchange rates

CO4	AppraisetheroleofIMFand IBRD.
CO5	Definetheworkingsof WTOandwithspecialreferencetoIndia.
Textbooks	
1	FrancisCherunilam, InternationalTradeandExportManagement–Himalaya PublishingHouse -Mumbai –04.
2	Paul.R.KrugmanandMauriceObstfeld,InternationalEconomics(TheoryandPoli cy)- PearsonEducationAsia- AddisonWesleyLongman (P)Ltd.-Delhi –92.
3	Robert J.Carbaugh, International Economics - Thomson Information PublishingGroup- WadsworthPublishingCompany-California.
4	H.G.Mannur, InternationalEconomics –VikasPublishingHouse(P)Ltd–New Delhi-14.
5	BimalJaiswal&RichaBanerjee,IntroductionToInternationalBusiness, HimalayaPublication,Mumbai
ReferenceBooks	
1	Dr.T.Aryamala,VijayNicole, InternationalTrade,Chennai
2	Avadhani,V.A.InternationalFinancialManagement,HimalayaPublications, Mumbai
3	PunamAgarwal andJatinderKaur,InternationalBusiness,KalyaniPublications, NewDelhi
4	SSankaran, InternationalTrade,MarghamPublication,Chennai
5	CBGupta, InternationalBusiness,SChandPublishing,NewDelhi
NOTE:LatestEditionof Textbooks MaybeUsed	
WebResources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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

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

3-Strong,2-Medium,1-Low

FIRST YEAR – SEMESTER –
IISEC-3-INDUSTRIAL LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
Learning Objectives									
LO1	To Understand and apply the concept of Factories act								
LO2	To enable students to comprehend the legal framework governing Industrial Law to settle industrial disputes								
LO3	To expose students to the principles relating to health and safety laws in the workplace								
LO4	To explain the relevant laws governing ESI Act 1948 and EPF Act 1952								
LO5	To know the development and the judicial setup of Payment of Bonus Act.								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.								3
II	Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure								3
III	The Workmen's Compensation Act – Nature and Scope – Definitions – Workmen's Compensations – Employer's Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).								3
IV	Employees State Insurance Act 1948 Objects-definitions- ESIC Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery.								3
V	UNIT V The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.								3
TOTAL								15	
Course Outcomes									
CO1	Remember and recall the various concepts of Factories act 1948								
CO2	Demonstrate the Provisions and concepts of Industrial Disputes Act, 1947								
CO3	Analyse the various measures and policies in The Workmen's Compensation Act.								
CO4	Examine the different aspects of ESI and EPF Act.								
CO5	Critically evaluate the Case studies relating to Bonus Act..								

Textbooks	
1	N.D.Kapoor–IndustrialLaws,Sultan Chand&Sons,NewDelhi.
2	P.C.Tripathi-IndustrialLaws,Sultan Chand&Sons,New Delhi
ReferenceBooks	
1	Dr.M.R.Sreenivasan&C.D.Balaji-IndustrialLaws&PublicRelations,Margham Publications,Chennai.
2	B.NandhaKumar,IndustrialLaws,VijayNicholePrints,Chennai.
3	"IndustrialRelationsandLabourLaws"-SCSrivastava-VikasPublishing
4.	"IndustrialRelationsandLabourLaws"-Piyali GhoshandShefaliNandan-McGrawHill India
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf
2	https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3	https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf

**MAPPING WITH PROGRAMME
OUTCOMESANDPROGRAMMESPECIFIC
UTCOMES**

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

3–Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER -
IIICORE –
V:CORPORATEACCOUNTINGI

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

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

THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and issue of shares and compute the liability of underwrites
CO2	Assess the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and INDAS
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S. Chand, New Delhi.
5	M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting - Margham Publication, Chennai.
2	D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi
3	Prof. Mukesh Bramhbut, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

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

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER -
IIICORE –VI:COMPANYLAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	ToknowCompanyLaw 1956 and Companies Act2013								
LO2	To haveanunderstandingon the formation of a company								
LO3	Tounderstandthe requisitesofmeetingandresolution								
LO4	Togainknowledgeonthe procedureto appointand removeDirectors								
LO5	Tofamiliarizewith thevariousmodesofwindingup								
Prerequisite:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No. ofHours
I	IntroductiontoCompanylaw Companies Act 2013 – Definition of a Company, Characteristicsof Company – Lifting or Piercing the Corporate Veil – CompanyDistinguishedfromPartnershipandLimitedLiabilitiesPartnerships–ClassificationofCompanies– BasedonIncorporation, Liability, Number ofMembers, Control.								15
II	FormationofCompany Formation of a Company – Promoter –Incorporation Documentse-filing – Memorandum of Association – Contents – Alteration –LegalEffects–ArticlesofAssociation– CertificateofIncorporation–Prospectus–Contents–Kinds– Liabilities– ShareCapital–Kinds–Issue–Alteration–Dividend–Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit &Auditors– Qualification, Disqualification, AppointmentandRemovalofan Auditor -								15
IV	Management&Administration Management & Administration – Directors – Legal Position – BoardofDirectors–Appointment/Removal–Disqualification – Director Identification Number – Directorships – Powers – Duties–BoardCommittees–RelatedPartyTransactions–Contract by One Person Company – Insider Trading- ManagingDirector– Manager–SecretarialAudit–AdministrativeAspects and Winding Up – National Company Law Tribunal(NCLT) – National CompanyLawAppellateTribunal (NCLAT) – SpecialCourts.								15

V	Windingup Meaning–Modes–CompulsoryWindingUp– VoluntaryWindingUp–ConsequencesofWindingUpOrder– Powersof Tribunal– Petition for WindingUp– CompanyLiquidator.	15
	TOTAL	75

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

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

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

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER –

IIIELECTIVE-

III:BUSINESSLEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions-Objects–Scope–Approval–Licensing–Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer– Measures to be Taken by Factories for Health, Safety and Welfare of Workers–Measures –Special Provisions Relating to Hazardous Processes–Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children–Annual Leave with Wages–Penalties and Procedures.								12
II	Foreign Exchange Management Act, 1999 Introduction-Board Structure of FEMA–Definitions-Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession-Adjudication Authorities & Procedures.								12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position–Competition Commission of India- Establishment, Administration & Duties Powers – Competition Advocacy-Adjudication Authorities–Penalties & Prosecution.								12

V	IntellectualPropertyRights Intellectualpropertyrights (IPR)–AnIntroduction -Kinds ofIntellectualPropertyRights- Patent,Copyright,TradeMark,Design, Geographical Indication, Plant Varieties and LayoutDesign GeneticResourcesandTraditionalKnowledge–TradeSecret- IPRinIndia: Genesisand development.	12
	TOTAL	60

Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyse the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intellectual Property Rights
Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S. Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

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

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

3-Strong, 2-Medium, 1-Low

SECOND YEAR – SEMESTER -

III ELECTIVE III: BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits
	4				3
Learning Outcomes					
LO1	To impart knowledge on the basics of ratio				
LO2	To learn about simple and compound interest and harmonic progressions.				
LO3	To familiarise with the measures of central tendency				
LO4	To conceptualise with correlation coefficient				
LO5	To gain knowledge on time series analysis				
Prerequisite: Should have studied Commerce in Class 11					
Unit	Content				
I	Ratio Ratio, Proportion and Variations, Indices				
II	Interest and Annuity Banker's Discount – Simple and Compound Interest Arithmetic, Geometric and Harmonic Progressions Annuity- Meaning- Types of Annuity				
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean, Harmonic Mean Mode and Median – Quartiles – Deciles – Percentiles				

Textbooks	
1	Dr.B.N. Gupta, BusinessMathematics&Statistics,Shashibhawanpublishing house,Chennai
2	AsimKumarManna,BusinessMathematics&Statistics,McGrawhill education,Noida
3	A.V.Rayarikarand Dr.P.G.Dixit, BusinessMathematics&Statistics,Nirali PrakashanPublishing,Pune
4	Dr.S.Sachdeva, BusinessMathematics&Statistics,LakshmiNarainAgarwal, Agra
5	P.R. Vittal,BusinessMathematics&Statistics,MarghamPublications,Chennai
ReferenceBooks	
1	J.K.Sharma,Fundamentalsofbusinessstatistics,Vikaspublishing,Noida
2	PeterWaxman,BusinessMathematics&Statistics, PrenticeHall,NewYork
3	AndreFrancis,BusinessMathematics&Statistics,Cengage LearningEMEA, Andover
4	AggarwalBM,BusinessMathematics&Statistics,AneBookPvt.Ltd.,New Delhi
5	R.S.Bhardwaj, Business Mathematics&Statistics,ExcelBooksPublisher, NewDelhi
NOTE:Latest EditionofTextbooksMay beUsed	
WebResources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

**MAPPING WITH PROGRAMME
OUTCOMESANDPROGRAMMESPECIFIC
UTCOMES**

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

3–Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER -

III ELECTIVE-III: E-COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E-Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	E-Commerce Business Models & Consumer Oriented E-Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E-services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								12

V	Ethics in E-Commerce Issues in E-Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
TOTAL		60
CO	Course Outcomes	
CO1	Understand the role and features of world wide web	
CO2	Understand the Benefits and model of e-tailing	
CO3	Use the web enabled services	
CO4	Tackle the threats in internet security system	
CO5	Know about the Ethical principles Privacy and Information Rights	
Textbooks		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson Education Limited, New Delhi	
2	S.J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP -BPB, Wrox Publisher, Mumbai	
Reference Books		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher Westland and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
1	https://www.investopedia.com/terms/e/ecommerce.asp	
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/	
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/	

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

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

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER –

III SEC4- TALLY PRACTICAL

COURSE CODE: SEC 6	Paper No 22	Year and Semester: II year/IV semester	Pre-Requisite: Basic Accounting Knowledge	Total hours /Week 1		
Lead to other courses	Practical applicability in work Environment			L	T	P
Theory	Marks: 75	Credits: 2		0	0	1
LEARNING OBJECTIVES						
1. To enable the students to acquire sound knowledge of basics of tally						
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports						

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTING SOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K5, K6

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

TEACHING PEDAGOGY:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

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

Unit	Contents	No. of Hours
I	Introduction and Accounting Features of Tally: Introduction to Tally-Salient features of Tally- Accounting features of Tally	3
II	Company Information Components of Tally- Create a company- Select company- Shut a company- Alter a company - Delete a company – Split company Data- Backup and Restore	4
III	Gateway of Tally-Accounts Info Introduction to groups- Single and Multiple Group Creation, display and altering	6
IV	Introduction to ledgers- creating a ledger- single and multiple Ledger creation, Display and altering	7

V	Accounting Features of Tally: Introduction to voucher type - Creating - Displaying and altering a voucher type - Creating accounting voucher - Introduction to invoices - Creating an invoice entry - Reports in the tally : Basic features of displaying reports - Balance Sheet - Profit & Loss Account - Trial Balance - Daybook	10
	Recommended Text Books	
	Asok K. Nadhani - TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPSPublications	
	Reference Books	
	Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd	
	Web resources:	
	<ol style="list-style-type: none"> 1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/ 2. https://www.sarkarirush.com/tally-erp-9-book-pdf-download/ 3. https://tallyonlinetraining.com 4. https://www.tallyacademy.in 5. https://help.tallysolutions.com 	

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

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

Distribution of marks for practical is as follows:

External Marks	
1. Practical	60 Marks, (2 Questions x 30 marks = 60 marks), 5 questions – 1 each from every unit
2. Record Note	15 Marks
External Total Marks	75 Marks
Internal Marks	25 Marks
Total	100 Marks

Note:

- Tally Practical should be handled by commerce faculty only.
- Likewise question paper setter, internal and external examiners for these papers should be commerce faculties.

SECOND YEAR – SEMESTER –

III SEC5 – CAPITAL MARKET

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
Learning Objectives									
LO1	To understand the Indian capital market, primary market methods, and the functioning of the secondary market								
LO2	To explore the features and characteristics of mutual funds and understand their operation.								
LO3	Define the depository system and comprehend the process of dematerialization.								
LO4	To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).								
LO5	To gain knowledge on derivatives and their characteristics, and understand the participants in the derivatives market								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.								10
II	Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.								10
III	Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.								15
IV	Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.								15
V	Derivatives – characteristics of derivatives – participants in derivatives market – types of financial derivatives – forwards, futures, options & Swaps.								10
	TOTAL								60
Course Outcomes									
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).								
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation								

CO3	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivatives market.
Textbooks	
1	Capital Markets: Institutions and Instruments by Fabozzi and Frank J
Reference Books	
1	Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
2	Financial Services – D. Santhanam, Margham Publication.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf
2	https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
3	https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework

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

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

3–Strong, 2–Medium, 1–Low

SECOND YEAR – SEMESTER –

IV CORE–VII: CORPORATE ACCOUNTING -

Subject Code	L	T	P	S	Credit
	5				4
	A				
LO1	ToknowthetypesofAmalgamation,				
LO2	ToknowFinalstatementsofbanking				
LO3	Tounderstandtheaccountingtreatm				
LO4	Tounderstandtheprocedureforprep				
LO5	Tohaveaninsightonmodesofwin				
Prerequisite:ShouldhavestudiedFinancial					
Unit	Cont				
I	Amalgamation, Internal & External Reconstruction Amalgamation–M PurchaseConsideration- LumpsumMethod,NetAssetsMeth Value Method - Types of AccountingforAmalgam ThePoolingofInterestMethod-Th Inter-CompanyHoldings). Internal&ExternalReconstructio				

THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P.Jain and K.L.Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S.Raman and Dr.M.A.Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L.Gupta and M.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S. Grewal, Advanced Accounts Vol.II, S.Chand & Sons, New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof.Mukesh Bramhbut, Devi Ahilya publication, Madhya Pradesh
4	Anilkumar, Rajeshkumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

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

3-Strong,2-Medium,1-Low

SECOND YEAR– SEMESTER–

IV CORE PAPER VIII–

Subject Code	L	T	P	S	Credits
	5				4
Learning Objectives					
LO1	To know the concept and functions of marketing				
LO2	To understand the importance of marketing				
LO3	To examine the stages of new product development				
LO4	To gain knowledge on the various advertising methods				
LO5	To analyse the global marketing environment				
Prerequisite: Should have studied Commerce in Class 11					
Unit	Contents				
I	Introduction to Marketing Meaning–Definition and Functions of Marketing Evolution of Marketing Concepts– Innovations in Modern Marketing. Role and Importance of Marketing- Classification				
II	Market Segmentation Meaning and definition- Benefits– Criteria Types of segmentation– Geographic– Demographic– Psychographic– Behavioural– Targeting & Repositioning				

CO	CourseOutcomes
CO1	Developanunderstandingontheroleandimportanceofmarketing
CO2	Applythe4p'sofmarketingintheirventure
CO3	Identifythefactorsdeterminingpricing
CO4	UsethedifferentChannelsofdistributionofindustrialgoods
CO5	UnderstandtheconceptofE-marketingandE-Tailing
Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B.Gupta&Dr.N.RajanNair,Marketing Management,SultanChand&Sons,NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse, Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.NewDelhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourandMarketingAction,USA:PWS-Kent
4	Hoyer,W.D.AndMacinnis,D.J.,ConsumerBehaviour,USA:HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing,India
NOTE:LatestEditionofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

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

3-Strong,2-Medium,1-Low

SECOND YEAR – SEMESTER –

IVELECTIVE IV-FINANCIAL

SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Ratings system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning – Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								9

V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations-Role of NSDL and CSDL.	9
	TOTAL	45

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

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

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

3-Strong,2-Medium,1-Low

SECONDYEAR-SEMESTER-IVELECTIVE -

IV:CONSUMERISM&CONSUMERPROTECTION

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
LearningObjectives									
LO1	Tounderstandthenatureofconsumersandconsumerism								
LO2	Toknowhowconsumersareexploited								
LO3	Tobefamiliarwithconsumerrightsand duties								
LO4	TolearnaboutConsumerProtectionAct								
LO5	Togaininsightsintoconsumerismin India.								
Prerequisite:ShouldhavestudiedCommerceinXIStd									
Unit	Contents								No.of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – HistoricalPerspectives-Conceptof Consumerism–NeedandImportance.								9
II	ConsumerExploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality,PoororInadequateAfterSalesServices-ChallengesofConsumer Exploitation.								9
III	ConsumerRightsand Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights.-Typesof Consumer Rights – Right to Safety, Right to Information (RTI), RighttoRedressal, Rightto ConsumerEducation-Dutiesof Consumers.								9
IV	Consumerismin India ReasonsfortheGrowthofConsumerisminIndia- RecentTrendsInConsumerism -Problems Faced byConsumersinIndia.								9
V	ConsumerProtectionAct2019 ConsumerProtectionCouncil–Central,State,DistrictsConsumerProtection Councils-ConsumerDisputeRedressalMechanism.								9
TOTAL								45	
CourseOutcomes									
CO1	Rememberandrecallaspectsinconsumerism								
CO2	Identifythe reasons for consumer exploitation								
CO3	Discovertherightsand dutiesofaconsumer								
CO4	Createanenvironmentwhichprotectstheconsumersin India								
CO5	Criticallyappraisethe consumerProtectionAct								

Textbooks	
1	PremavathyandMohiniSethi,Consumerism–StrategiesandTactics,CBS Publication
2	ProfKavitaSharma,DrSwatiAggarwal,PrinciplesofMarketingBook,Taxmann
3	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
4	Assael,H,Consumer Behaviour andMarketingAction, PWS-Kent,USA
ReferenceBooks	
1	Hoyer,W.D..andMacInnis,D.J.,ConsumerBehaviour,HoughtonMifflin Company,USA
2	Y.V.Rao,ConsumerProtectionAct,1986, Asia LawHouse,Hyderabad
3	GB.ReddyandBaglekarAkashKumar,Consumer ProtectionAct,EasternBook Company,Bengaluru
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

**MAPPING WITH PROGRAMME
OUTCOMESANDPROGRAMMESPECIFIC
UTCOMES**

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

3–Strong,2-Medium,1-Low

SECONDYEAR– SEMESTER – IV

ElectiveIV-OperationResearch

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
LearningObjectives									
LO1	Tointroducethestudents tooperationsresearchandlinearprogramming.								
LO2	Toimpartknowledgeabouttransportationandassignmentproblems.								
LO3	Togetacquaintedwithgametheoryandsimulation.								
LO4	Todevelopabilitiesto analyseandmanageinventoriesusingvarious methods.								
LO5	Toacquireknowledgeonnetworkanalysis.								
Prerequisite:ShouldhavestudiedStatisticsin1styearB.Com.									
UNIT	Contents								No.of Hours
I	IntroductiontoOperationsresearchandLinearProgrammingProblem Operationsresearch–Originanddevelopment-Roleindecision making - Phases and approaches to OR - Linearprogrammingproblem–Applicationsandlimitations- Formulation of LPP - Optimal Solution to LPP - Graphicalmethod-SimplexMethod								9
II	TransportationandAssignmentproblem TransportationProblem–methods-NorthWestcornermethod- Leastcostmethod-Vogel’sapproximationmethod -Movingtowardsoptimality-Steppingstone&MODImethods- Assignment problem								9
III	GameTheoryandSimulation GameTheory- differentstrategiesfollowedbytheplayersinagame- Optimalstrategiesofagameusingmaxi-min criterion-Dominanceproperty-Graphicalmethod-Simulation								9
IV	InventoryManagement Introduction to inventory systems, inventory classification.Economicorderquantity(EOQ)model,Singleperiodprobabilistic inventory models with discrete and continuousdemand, determination of reorder point for deterministic andprobabilisticInventorySystem.BasicconceptsofJust-in-Time(JIT)andMaterialRequirementPlanning(MRP)								9
V	NetworkAnalysis Network models- CPM and PERT Determination of CriticalPathMethod(CPM)-PERTcost-Crashingaproject- Schedulingofaproject-Application ofPERT and CPM.								9

	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	
Textbooks		
1.	C.R.Kothari, -Quantitative Techniques II, Vikas Publications, Noida	
2.	V.K.Kappor, "Operations Research-Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi	
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai	
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi	
5.	S.Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited	
Reference Books		
-	S Kalavathy, Operations Research, Vikas Publications, Noida	
-	S.P. Gupta, -Statistical Methods II, S.Chand & Sons Publisher, New Delhi. 2019	
-	Sarangi, S K Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
-	N D Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
-	P.R. Vittal-Operation Research, Margham Publications, Chennai	
Web Resources		
1.	www.orsi.in	
2.	www.learnaboutor.co.uk	
3.	www.theorsociety.com	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium, 1-Low

SECONDYEAR – SEMESTER -

IVSEC–6–SERVICEMARKETING

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
LearningObjectives									
LO1	Toknowthe serviceconcept, its evolutionand growth.								
LO2	TounderstandMarketingMixinservicemarketinganditseffective management.								
LO3	Toknowtheservicemarketingtechniquesappliedinvarioussectors.								
LO4	ToemphasisesthedistinctiveaspectsofServicesMarketing								
LO5	ToVisualizethedifferentServiceMarketingStrategies.								
Prerequisites:Shouldhave studiedCommerce in XIStd									
Unit	Contents								No.of Hours
I	Introduction to Services – Service Marketing – Meaning andDefinition-NatureandScopeCharacteristics – Challengesandissuesof servicemarketing-Servicemarketingin India – Classificationsofservices								6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision,Pricing,StrategiesandTactics,PromotionofService-additionaldimensioninServicesMarketing–People,PhysicalEvidenceand Process.								6
III	Positioning of services – Designing service delivery System – Pricing ofservices–objectives–methods–Serviceson retail sector–ServiceLevel Agreements (SLA)–Service marketingtriangle.								6
IV	Managingserviceoperations-Participantsinservices-Employeesandcustomer’sroleinservicedelivery-Massproductionanddelivery-Importanceofqualityinservices-DeliveringQualityService.								6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial&InformationtechniqueServices–Applyingtechnologyto servicesettings –e-services.								6
	TOTAL								30
CourseOutcomes									
CO1	UnderstandtheConceptofServicesandintangible products								
CO2	DiscusstherelevanceoftheservicesIndustrytoIndustry								
CO3	Examinethecharacteristicsoftheservicesindustryandthemodusoperandi								
CO4	AnalysetheroleandrelevanceofQualityinServices								
CO5	CriticallyVisualisefuturechangesintheServicesIndustry								

Textbooks	
1	S.M.Jha, Services marketing, Himalaya Publishers, India
2	Baron, Services Marketing, Second Edition. Palgrave Macmillan
Reference Books	
1	Dr.B.Balaji, Services Marketing and Management, S.Chand & Co, New Delhi.
2	Dr.L.Natarajan Services Marketing, Margham Publications, Chennai.
3	Thakur.G.S.Sandhu Supreet & Dogra Babzan, Services marketing, Kalyani Publishers, Ludhiana.
4.	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8th Edition, Pearson.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf
3	https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html

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

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

3-Strong, 2-Medium, 1-Low

SECONDYEAR – SEMESTER -

IVSEC–7–COMMERCEPRACTICAL

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	25	75	100
LearningObjectives									
LO1	TounderstandthefundamentalsofconceptsandapplicationsinIndian AccountingStandards.								
LO2	Tograsp thepractical knowledgeinAdvertising								
LO3	Totraintheminsecretarialpracticeslikepreparationofagendaandminutesfor companymeetings.								
LO4	Toprovidepracticalknowledgetofillformslikeinsurance,bank,loan, application,membershipform,incometaxreturnformsetc.								
LO5	ToExploreinsharemarketapplications								
Prerequisites:ShouldhavestudiedCommerce in XIStd									
Unit	Contents								No.of Hours
I	UNIT–I :ACCOUNTINGSTANDARD PRACTICE: Conceptand itapplication. a. AccountingstandardI b. AccountingstandardII c. AccountingstandardIII								6
II	UNIT–II:ADVERTISINGPRACTICE: Preparationofanadvertisementcopy,collectionofadvertisement in dailies and journals, critically evaluating theadvertisementcopy.								6
III	UNIT-III:SECRETARIALPRACTICE: Preparation of Agenda and minutes of meetings – bothgeneralbodyand boardofdirectors.(studentsareaskedtowrite agenda and minutes of their own and should not useprintedformat).								6
IV	UNIT– IV:BANKINGPRACTICES: 1. Drawing, Endorsing and crossing of cheques filling up of pay inslips demand draft application and preparation of demand drafts. 2. Application for Opening Bank Account – Saving Account & Current Account.								6
V	UNIT–V:SHAREMARKETAPPLICATION 1. Application for PAN(Permanent Account Number) Application for Opening DEMAT Account								6
	TOTAL								30

Course Outcomes	
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.
CO2	Demonstrate a practical model of advertisement for new products
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.
CO4	Applying the rules in filling the applications forms for banking transactions.
CO5	Evaluate the share market applications and trained in opening the DEMAT Accounts.
Web Resources	
1	https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
2	https://blog.hubspot.com/marketing/how-to-make-an-ad
3	https://clickup.com/blog/meeting-agenda/

MAPPING WITH PROGRAMME

OUTCOMES AND PROGRAMME SPECIFIC

UTCOMES

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

3-Strong, 2-Medium, 1-Low

THIRD YEAR – SEMESTER -

VCORE–IX: COST ACCOUNTING-I

Subject Code	L	T	P	S	Credits
	5				4
Learning Objectives					
LO1	To understand the various concepts of cost accounting.				
LO2	To prepare and reconcile Cost accounts.				
LO3	To gain knowledge regarding valuation of stocks.				
LO4	To familiarize with the different methods of cost accounting.				
LO5	To know the apportionment of Overhead costs.				
Prerequisite: Should have studied Commerce in Class XI					
Unit	Content				
I	Introduction of Cost Accounting Definition-Nature and Scope–Principles of Cost Accounting and Financial Accounting Management Accounting – Installation Classification of Costs– Cost Centre– Prime and Secondary Costs				
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet-Tenders & Quotations Reconciliation of Cost and Financial Accounts Costing.				
	Material Costing Material Control – Meaning and Objectives				

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw-Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad. N. K. and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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

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

3-Strong, 2-Medium, 1-Low

THIRD YEAR – SEMESTER -

VCORE–X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits
	5				4
Learning Outcomes					
LO1	To help the students understand various provisions of Banking Companies Act, 1949 applicable to banking companies				
LO2	To trace the evolution of central bank and its role in the financial system around the world and their roles in the Indian context				
LO3	To throw light on Central Bank in India, its structure, role of bank to government, role in financial inclusion				
LO4	To understand how capital fund of commercial banks is raised through Asset securitization etc.				
LO5	To explore practical banking systems relating to crossing of cheques, endorsement etc.				
Unit	Content				
	Introduction to Banking				

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

3	HenryDunningMacleod, TheTheoryAnd PracticeOf Banking,Hard Press Publishing,OldNew Zealand
4	WilliamAmasaScott, MoneyAnd Banking:AnIntroductionTo TheStudyOf ModernCurrencies,Kesingerpublication,USA
5	NektariosMichail,Money, Credit,andCrises:UnderstandingtheModern BankingSystem,PalgraveMacmillan,London
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**MAPPING WITH PROGRAMME
OUTCOMESANDPROGRAMMESPECIFICO
UTCOMES**

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

3-Strong,2-Medium,1-Low

THIRDYEAR-SEMESTER-V

CORE –XI:INCOME TAXLAWANDPRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act, 1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Salary Income – Definition – Allowances – Taxability – Perquisites – Kind of Perquisites – Types of Provident Fund – Gratuity – Pension – Commutation of Pension – Deduction of Salary – Profits in Lieu of Salary – Computation of Salary Income .								15
IV	Income from House Property Income from House Property – Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out vs Deemed to be let out – Self-Occupied Property – Deductions – Computation of Income from House Property.								15
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed – General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Income on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.								15
TOTAL								75	

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C.Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T.Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3–Strong, 2–Medium, 1–Low

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

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

THIRD YEAR – SEMESTER –
VCORE–XII:PROJECTWORK(GROUP)

5Hours,4Credits

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from time to time.

Learning Objectives	
CLO1	To Give Idea about Research Project
CLO2	To identify the research problem
CLO3	To review Literature
CLO4	To give knowledge on Data Collection and Analysis
CLO5	To Learn Project Preparation

Course Outcome	On completion of this course, students will;	
CO1	Gain knowledge about Research Project	PO1
CO2	Increase knowledge on research problem	PO2
CO3	Improve practice in review of literature	PO3
CO4	Gain knowledge on Data Collection and Analysis	PO1, PO2
CO5	Be Proficient in Project Preparation	PO6, PO7, PO8

PROJECT DESCRIPTION

GUIDELINES

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy (3 copies) and a soft copy to the Department. After the Evaluation of the project report one hardcopy will be returned to the candidate.

Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	20 Marks
	Review I	
	Review II	
External Evaluation	Project Report–Viva Voce	80 Marks
	Total	100 Marks

Method of Assessment	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report–Viva Voce

CO-PO Mapping (Course Articulation Matrix) Level of Correlation between PSO's and CO's

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to PO's	3.0	3.0	3.0	3.0	3.0

THIRD YEAR – SEMESTER – V

CORE – XII: AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures – Internal Audit – Internal Control – Internal Check System – Vouching – Cash and Trade Transactions – Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report – Recent Trends in Auditing – Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer – e-audit tools.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees – Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG- Code of Conduct – Directors and Auditors								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability – CSR and Business Ethics, CSR and Corporate Governance – CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
TOTAL								75	

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B.N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3	Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra
4	Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr. T.R. Sharma, Auditing, Sahitya Bhawan Publications, Agra
3	C.B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

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

3-Strong,2-Medium,1-Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance- Sources of Finance- Role of Financial Manager- Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money – Risk and Return– Components of Financial Management.								12
II	Financial Decision Capital Structure– Definition- Meaning- Theories- Factors determining Capital Structure– Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage– Concept– Operating and Financial Leverage								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods- Payback Period– Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV)– Internal Rate of Return– Profitability Index.								12
IV	Dividend Decision Meaning– Dividend Policies– Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								12
V	Working Capital Decision Working Capital- Meaning and Importance– Classification- Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.								12
TOTAL									60

THEORY40% &PROBLEMS60%	
CourseOutcomes	
CO1	Recalltheconceptsinfinancialmanagement.
CO2	Applythevarious capitalstructuretheories.
CO3	Applycapital budgetingtechniques toevaluate investment proposals.
CO4	Determinedividendpay-outs.
CO5	Estimatetheworkingcapitalofanorganization.
Textbooks	
1	R.K.Sharma,ShashiKGupta,FinancialManagement,KalyaniPublications,New Delhi.
2	M.Y.KhanandP.K.Jain,FinancialManagement, McGrawHillEducation,Noida.
3	I.M.Pandey,FinancialManagement,VikasPublications,Noida.
4	Dr.S.N.Maheshwari,ElementsofFinancialManagement,SultanChand& Sons,NewDelhi.
5	Dr.Kulkarniand Dr.SathyaPrasad, FinancialManagement,Himalaya PublishingHouse,Mumbai.
ReferenceBooks	
1	PrasanaChandra,FinancialManagement,TataMcGrawHill,NewDelhi.
2	I.M.Pandey,Financial Management,VikasPublishing,Noida.
3	Khan&Jain,FinancialManagement,SultanChand&Sons,NewDelhi.
4.	A.Murthy,FinancialManagement,,MarghamPublications,Chennai.
5.	J.SrinivasanandP.Periyasamy,FinancialManagement,VijayNicolePubl ishers,Chennai.
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER-V

DISCIPLINE SPECIFIC ELECTIVE – 2/2: INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar with the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India – Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply. – Anti-Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.								12
TOTAL									60

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

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

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

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

3-Strong, 2-Medium, 1-Low

THIRDYEAR– SEMESTER-V

DISCIPLINESPECIFICELECTIVE–3/4:HUMANRESOURCEMANAGEMENT

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

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

V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration- Components of remuneration - Incentives- Benefits	12
TOTAL		60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan manpower requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chandsons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P. Human Resource Management, Wiley, India.	
3	Dr. K. Sundar and Dr. J. Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VM Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://hr.university/shrm/strategic-human-resource-management/	
2	https://www.investopedia.com/terms/c/collective-bargaining.asp	
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778	

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER – V

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organized data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Modern Office and Its Function Introduction—Meaning of Office—Office Work—Office Activities—The Purpose of an Office—Office Functions—Importance of Office—The Changing Office—The Paperless Office—Office Management-Elements—Functions—Office Manager—Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout—Preparing the Layout—Re-layout—Open and Private Offices — New Trends in Office Layout. Office Lighting—Types of Lighting Systems—Designing a Lighting System-Benefits of Good Lighting in Office—Ventilation—Interior Decoration-Furniture—Freedom from Noise and Dust—Safety from Physical Hazards—Sanitary Requirements—Cleanliness—Security—Secrecy.								12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures—Systems Illustrated-Office Machines and Equipments. Office forms—Design, Management and Control								12
IV	Records Management Records—Importance of Records—Records Management—Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual—Records Retention—Evaluating the Records Management Programme—Modern Tendencies in Records Making								12

V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary- Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
TOTAL		60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	RSN Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T.Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
1	https://accountlearning.com/basic-functions-modern-office/	
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions	
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929	

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER -

VICORE–XIII: COST ACCOUNTING-

Subject Code	L	T	P ^{II}	S	Credits
	6				4
Learning Objectives					
LO1	To understand the standards in Cost Accounting				
LO2	To know the concepts of contract costing				
LO3	To be familiar with the concept of process costing				
LO4	To learn about operation costing.				
LO5	To gain insights into standard costing.				
Prerequisite: Should have studied Cost Accounting					
Unit	Contents				
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Difference between CAS and FAR Reg Different Degrees of CAS Coverage – Cost Responsibility Accounting and Divisional Accounting				
II	Job Costing, Batch Costing and Contract Costing Definitions-Features-A Comparison- Calculation of Profit on Contracts – Cost				

CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Setup standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N. K. and Prasad. V. K., Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

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

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

3-Strong, 2-Medium, 1-Low

THIRD YEAR – SEMESTER – VICORE –

XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits
	6				4
Learning Objectives					
LO1	To understand basics management accounting				
LO2	To know the aspects of Financial Statements				
LO3	To familiarize with fund flow and cash flow				
LO4	To learn about budgetary control				
LO5	To gain insights into marginal costing.				
Prerequisite: Should have studied Financial Accounting					
Unit	Contents				
I	Introduction to Management Accounting Management Accounting – Meaning – Scope Limitations – Management Accounting Vs Financial Accounting Management Accounting Vs Financial Accounting Analysis and Interpretation of Financial Statements and Significance – Types of Financial Accounting				

V	Marginal Costing: Meaning-Features– Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point-Margin of Safety–Cost-Volume Profits Analysis. Decision Making: Selection of a Product Mix–Make or Buy Decision–Discontinuance of a product line–Change or Status quo–Limiting Factor or Key Factor.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy & Y.Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.	
Reference Books		
1	Chadwick–The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T. Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and Gurusamy S , Management Accounting-Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen-Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P.Srinivasan, Management Accounting, New Age publishers, Chennai.	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300	
2	https://accountingshare.com/budgetary-control/	
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp	

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in Ist Sem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual Computation of Total Income – Tax Liability of an Individual (Old regime vs New regime)								18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer – Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Tax credit statement (26AS) and Annual Information Statement (AIS).								18
TOTAL								90	
THEORY 20% & PROBLEMS 80%									

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

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister								15

	Employment Generation Programme – Women Entrepreneurship in India.	
TOTAL		75

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charan Timath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

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

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

3-Strong,2-Medium,1-Low

THIRDYEAR– SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE–6/6:COMPUTER APPLICATIONIN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Auto correct, Auto Text-Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables-Inserting, Filling and Formatting a Table-Inserting Pictures and Video-Mail Merge Including Linking with Database Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media-Design-Transition-Animation-Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets-Formatting, Entering Data, Editing, and Printing a Worksheet-Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15

	TOTAL	75
THEORY20% &PROBLEMS80%		

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create-Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business-S.Chand Publishing, UP.
2	Dr.Sandeep Srivastava, Er.Meera Goyal, Computer Applications In Business-SBPDPublications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra.
4	Peter Norton, -Introduction to Computers -Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, -Microsoft 2003 , Tata McGraw Hill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XI Std									

Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning – Importance - Types of Logistics – Principles of Logistics Management – Warehouse Management – Meaning – Definition – Importance – Types of WM – Automation and Outsourcing – Customer Service and Logistics Management – Perspective – Concepts in Logistics and Physical Distribution – Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control – Demand Forecasting – Routing – Transportation Management – Some Commercial Aspects in Distribution Management – Codification – Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept – Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
TOTAL		75

CourseOutcomes	
CO1	ExaminetheimportanceofCustomerServiceinLogisticsManagement
CO2	DevelopanunderstandingontheDistributionChannelManagement
CO3	Interpretthe Globalapplicationsofsupplychain management
CO4	UnderstandtheInterRelationbetweenEnablersand LevelsofSupplyChain Improvement
CO5	Identifytheconflict resolutionstrategies
Textbooks	
1	G.Raghuram&N.Rangaraj: LogisticsandSupplyChainManagement, MacmillanPublications,India.
2	MartinChristopher:LogisticsofSupplyChainManagement:CreatingValue addingNetworks –FT Press,NewJersey, USA.
3	D.K.Agrawal:TextbooksofLogisticsandSupplyChainManagement, MacMillanPublications,India.
4	TanMiller(Author),MatthewJ.LiberatoreLogisticsManagement:An Analytics-BasedApproach,Businessexpert,NewJersey,USA.
5	PeterBolstorffSupplyChainExcellence: AHandbook forDramatic ImprovementUsingthe SCORModel,Amazonpublishing, Washington,USA.
ReferenceBooks	
1	WatersDonald, Logistics: Introduction toSupplyChainManagement,Palgrave MacmillanPublications,India.
2	ChristopherMartin, LogisticsandSupplyChainManagement:CreatingValue– AddingNetworks, FTPress, NewJersey, USA.
3	DalminaSanjay,FinancialSupplyChainManagement,McGraw Hill PublishingCo.Pvt.,Ltd,Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control forSupplyChainManagement:TheCPIM Reference,2ndEdition,McGrawHill, Noida.
5	DouglasLong InternationalLogistics:GlobalSupplyChainManagement, SpringerPublications,NewYork.
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://lpaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3-Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER-VI

DISCIPLINESPECIFIC ELECTIVE–8/8:SPREADSHEETFORBUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
	1	2	2				3	5	CIA
	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spreadsheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spreadsheet.								
LO4	To construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions: Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15

V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In Ms-Excel.	
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, -Microsoft 2003, Tata McGraw Hill, Noida.	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

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

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

3-Strong,2-Medium,1-Low

THIRDYEAR–SEMESTER -VI

PROFESSIONALCOMPETENCYSKILL

GENERALAWARENESSFORCOMPETITIVEEXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
LearningObjectives									
LO1	Tocreatetheopportunityforlearningacrossdifferentdisciplinesandbuilds experienceforstudentsastheygrowintolifelonglearners.								
LO2	Tobuildexperiences forstudents astheygrowinto lifelonglearners.								
LO3	Toknowthebasic conceptsof variousdiscipline								
Prerequisites:ShouldhavestudiedCommerce in XIStd									
UNIT	Details								No.of Hours
I	IndianPolity Basicsconcepts- ThreeorgansofIndiangovernment(Executives,Legislature,Judiciary),Intro ductiontoIndianConstitution– Salientfeaturesofconstitution,Preamble,Fundamentalrights,Fundamental duties,DirectivePrinciplesofStatepolicy,TypesofMajority,Amendments to the Constitution, Basic structure Doctrine, Division ofsubjectsbetweentheunionandthestateslocalGovernance,Electionsin IndiaandElectionCommission,CAG.								6
II	Geography Major oceans of the world –Important Canals– Gulfs – Straits andpasses – Indian Rivers and its Tributaries – Climatology – Atmosphere,Wind systems, Clouds systems, World climatic classification – Indianclimate – Indian Monsoon – Indian’s physical features, Indian Soil typesand Distribution – Importance Trade routes and projects, Indian naturalsvegetation – Indian agriculture- Major crops and its distribution, IndianIndustriesand its Distribution.								6
III	Economy National Income –Inflation–MoneyandBanking - Agriculture in India –UnionBudget–PlanninginIndia–Poverty–Unemployment– InclusiveDevelopmentandDevelopmentissues–Industrialpolices– FinancialMarkets.								6
IV	History Modern India – formation of Indian National Congress – Morley MintoReforms,Revolutionaryactivities–WorldWarIandIndia’sResponse – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – CivilDisobedience MovementandRoundTable conferences– QuitIndiaMovementandDemandforPakistan–CabinetMission– Formationof Constituents Assemblyandpartition ofIndia.								6

V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – BioGeoChemicalCycles–InternationalBioDiversityorganisations- InternationalConventions–ConferencesandProtocol– IndianEnvironmentallaws andEnvironment Related organisation	6
	TOTAL	30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India's Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	

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

Note: NME papers offered by Commerce Department to other Departments

Semester I – Business Organisation

Semester II – Advertising

FIRST YEAR-SEMESTER-I

SEC1-Non Major Elective-BUSINESS ORGANIZATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
Learning Objectives									
LO1	Understand business, profession, organization, social responsibilities, and business ethics.								
LO2	Explore business forms, distinguish public and private sectors.								
LO3	Comprehend industry location factors, analyze large-scale operation advantages.								
LO4	Familiarize with stock exchanges, understand business combinations.								
LO5	Understand trade associations and chambers of commerce in India.								
Unit	Contents								No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.								10
II	Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operatives societies - public utilities and public enterprises - Public Sector vs. Private Sector								15
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.								15
IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India								10
V	Trade association - Chamber of commerce - Functions - Objectives - Working in India								10
	TOTAL								60
Course Outcomes									
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.								
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages								
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centres.								

C04	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects
C05	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India

Textbooks	
	Businessorganisationandmanagement ,Publisher:P.Allan(January1,1978)
ReferenceBooks	
1	Y.K.Bhushan,Businessorganization,SultanChand,NewDelhi.
2	Prakash&Jagedesh,Businessorganization&Management.
3	Reddy&Gulshar,PrinciplesofBusinessOrganization&Management
4.	Vasudevan&Radhasivam,BusinessOrganization.
NOTE:LatestEditionof TextbooksMaybeUsed	
WebResources	
1	https://www.vedantu.com/commerce/forms-of-business-organizations
2	https://ncert.nic.in/textbook/pdf/kebs102.pdf
3	https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e

**MAPPING WITH PROGRAMME
OUTCOMESANDPROGRAMMESPECIFICO
UTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3-Strong,2-Medium,1-Low



FIRST YEAR–SEMESTER–II

SEC2 –Non Major Elective– ADVERTISING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	2	25	75	100
Learning Objectives									
LO1	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
LO2	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
LO3	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
LO4	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
LO5	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
Unit	Contents								No. of Hours
I	INTRODUCTION: Advertising meaning-definition-objectives-scope-benefits-Elements-Media in Advertising								10
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.								10
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.								15
IV	BRAND BUILDING: The communication process-AIDAM model, role of advertising in developing brand image and brand equity, and managing brand crises.								10
V	FUNDAMENTALS OF CREATIVITY IN ADVERTISING: Essentials of copywriting, copy-elements –types-layout-principles-execution styles-Pretesting and posttesting of advertisements-methods and objectives..								15
	TOTAL								60
Course Outcomes									
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising								
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.								
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.								
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.								
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.								

Textbooks	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
Reference Books	
1	Rathor, B.S.-Advertising management-Himalaya Publishing House
2	Myers-Advertising management-PHI Norms-Advertising-PHI
3	Sontakki.C.N, Advertising, Kalyani Publishers, Ludhiana
4.	Brand Positioning-Strategies for competitive Advantage by Subroto Sengupta-Tata McGraw Hill Publication
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2	https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
3	http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

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

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

3-Strong, 2-Medium, 1-Low