

APPENDIX - AH
MADURAI KAMARAJ UNIVERSITY
(University with potential for excellence)

B.Com. CORPORATE SECRETARYSHIP

CHOICE BASED CREDIT SYSTEM

REVISED SYLLABUS (Semester Pattern)
(This will be effective from the academic year 2023)

Regulation, Schema of Examination and Syllabus

1. Introduction of the programm

The main object of this course is to develop basic skill in commerce and accountancy subject. The core paper of this course inculcates basic accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also provides foundation for doing higher education in the form ACS/CMA/ACA courses and M.Com/MBA.

2. Eligibility for admission

Candidates seeking admission to B. Com (CS) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3 .Objectives of the programme

1. To develop basic skills in the subjects of commerce and Law subjects
2. To expose the students to Corporate application in the field of commerce/business.
- 3.To develop entrepreneurial skill.

4. Outcome of the programme:

Upon Successful completion of this course, it is expected that student will be capable of producing innovative solutions to business activities and applying computer-based knowledge and skill to business challenges.

5. Languages, Core papers, Elective papers, Skill-based papers:

Part-I Language Tamil for I,II, III and IV semesters.

Part -II English for I, II, III and IV semesters.

Part – III Core and Elective papers

Part –IV Skill based subject

Part – V Extension activity

NSS/NCC/Physical Education/Commerce Club/ YRC/HRC and Eco Club and the like.

6. Unitization:

Each paper contains 5 units. Not only core subjects but also all the subjects.

7.Pattern of Semester Exam:

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

8. *Scheme of Internal Assessment

Test	=	10Marks
(There shall be two tests of 10 Marks each)-Average 10 Marks		
Assignment	=	5Marks
Seminar/Group Discussion	=	5 Marks
Peer-Team Teaching	=	5 Marks
Total	=	25 Marks

***If the candidate is absent for Internal Examinations, even though the student secured 40 marks in External examination, he /she could not complete the degree. (APPEARING FOR INTERNAL EXAMINATIONS IS MUST)**

9. External Examination

There is external examination at the end of the semester-ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. Candidate should get his name registered with Madurai Kamaraj University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fees prescribed by the University with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying the fees prescribed by the university with special permission along with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

10.Question Paper Pattern

Time: 3Hrs.

SECTION – A 10*1=10Marks

- i) Choose the Correct Answer Questions 1 to 5
- ii) One Question from each unit
- iii) Fill in the blanks Questions 6 to10
- iv) One question from each unit

SECTION – B 5*7=35 Marks

- i) Either (a) (or) (b) Type question 11 to 15

- ii) One question from each unit

SECTION – C 3*10=30Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit

11. Scheme for evaluation:

1.Theory examination will be evaluated by the examiners appointed by Madurai Kamaraj University

12.Passing Minimum:

- 1.There is no passing minimum for internal examination
- 2.The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

13..Model Questions

Model question paper is enclosed at the syllabus

14..Teaching Methodology

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

15. Course Outcomes, Text/ Reference Books, Web Resources, Programme Out Comes and Programme Specific

The Above particulars are given below the syllabus of each subject.

16. Re totalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

17..Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

18.Subjects and Paper related websites :

www.wileyindia.com

www.vijaynicole.co.in

www.nlist.inflibnet.ac.in

www.perason.co.in

www.mhhe.com/kahate/knsze

www.vikaspublishing.com

www.khannabooks.com

www.elsevier.com

www.sanfoundary.com

www.publisherglobal.com

19. Duration:

Three years consisting of six semesters.

20. General framework:

Medium of Instruction is English

Content

1. Preamble
2. Programme Learning Outcome
3. Course Structure
4. Course Learning Outcomes and Syllabus
 - (i) Core Courses(CC)
 - (ii) Elective(Discipline Specific/Generic)(EC)
 - (iii) Skill Enhancement Courses(SEC)
 - (iv) Professional Competency Skill

1. PREAMBLE

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

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in thefieldofcommerceandbusiness.Thecoursewillpreparethestudentstorepondtotheneedsoftheindust ryandadministration.

a. NATURE AND EXTENT OF THE PROGRAMME

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

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

b. AIM OF THE PROGRAMME

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

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

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

c. GRADUATE AT TRIBUTES

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

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

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

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

Contents

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

d. PROGRAMMEEDUCATIONALOBJECTIVES:

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

e.PROGRAMMEOUTCOMES:

On completion of the programme the students can

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

f. Program Specific Objectives (PSOs)

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

Highlights of the Revamped Curriculum:

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

- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

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 Literature and analysing the world through the literary lens gives rise to a new perspective.	<ul style="list-style-type: none"> ➤ Instill 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 the essential skills to make them employable
		<ul style="list-style-type: none"> ➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.
		<ul style="list-style-type: none"> ➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.

<p>III,IV,V& VI</p>	<p>Electivepapers</p>	<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 ➤ Emerging topics in higher education/industry/communication network/health sector etc. are introduced with hands-on-training.
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Credit Distribution Programmes

for UG

IV	Elective Papers	<ul style="list-style-type: none"> ➤ Exposure to industry models students into solution providers ➤ Generates Industry ready graduates ➤ Employment opportunities enhanced
V Semester	Elective papers	<ul style="list-style-type: none"> ➤ Self-learning is enhanced ➤ Application of the concept to real situation is conceived resulting in intangible outcome
VI Semester	Elective papers	<ul style="list-style-type: none"> ➤ Enriches the study beyond the course. ➤ Developing a research framework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learners/Honors degree		<ul style="list-style-type: none"> ➤ To cater to the needs of peer learners/research aspirants
Skills acquired from the Courses		
Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferable Skill		

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. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6

Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2.3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	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 VIII 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 – 140 Credits																	

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

First Year – Semester-I

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

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (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.**

MethodsofEvaluation		
Internal Evaluation	ContinuousInternalAssessmentTest	25 Marks
	Assignments	
	Seminars	
	AttendanceandClassParticipation	
External Evaluation	EndSemesterExamination	75 Marks
	Total	100 Marks
MethodsofAssessment		
Recall(K1)	Simpledefinitions,MCQ,Recallsteps,Conceptdefinitions	
Understand/Comprehend(K2)	MCQ,True/False,Shortessays,Conceptexplanations,Shortsummaryor overview	
Application (K3)	Suggestidea/conceptwithexamples,Suggestformulae, Solveproblems, Observe,Explain	
Analyze(K4)	Problem-solvingquestions,Finishaprocedureinmanysteps,Differentiate betweenvariousideas,Mapknowledge	
Evaluate(K5)	Longer essay/Evaluationessay,Critiqueorjustifywithprosandcons	
Create(K6)	Checkknowledgeinspecificoroffbeatsituations,Discussion,Debatingor Presentations	

3. COURSE STRUCTURE

Credit Distribution for B.Com (Corporate Secretaryship) FI

RST YEAR-SEMESTER-I

Part	List of Courses	Credit	No. of Hours/Week
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CCI-Financial Accounting**	5	5
	Core Course – CCII-Corporate Correspondence	5	5
	Elective Generic/ Discipline Specific Elective I Corporate E-Management	3	4
Part-4	Skill Enhancement Course SEC-1 (NME) a. Basics Personal Finance & Investment Management b. Logistics Management	2	2
	Skill Enhancement Course (Foundation Course)- FC – Fundamental Concepts of Accounting & Commerce	2	2
	Total	23	30

FIRST YEAR-SEMESTER-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CCIII-Advanced Financial Accounting**	5	5
	Core Course – CCIV-Corporate Management	3	5
	Elective Generic/ Discipline Specific Elective-II Securities Laws & Regulation of Financial Markets	3	4
Part-4	Skill Enhancement Course -SEC-2(NME) a. Every day banking Or b. Emotional Intelligence	2	2
	Skill Enhancement Course –SEC-3 Fundamentals of Auditing	2	2

		Total	23	30
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SECONDYEAR-SEMESTER-III

Part	List of Courses	Credit	No.of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	CoreCourse– CCV-Corporate Accounting**	5	5
	CoreCourse – CCVI-GST&CustomsLaw	5	5
	ElectiveGeneric /DisciplineSpecific Elective-III BusinessEconomics	3	4
Part-4	SkillEnhancementCourse-SEC-4Business Building Skills	1	1
	SkillEnhancement CourseSEC-5 GSTFilingof Returns GSTFilingofReturns	2	2
	Environment Studies	-	1
Total		22	30

SECONDYEAR-SEMESTER-IV

Part	List of Courses	Credit	No.of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	CoreCourse – CCVII-Specialised CompanyAccounts**	5	5
	CoreCourse – CCVIII-CompanyLaw & Secretarial Practice	5	5
	ElectiveGeneric /DisciplineSpecific Elective-IV BusinessStatistics**	3	3
Part-4	SkillEnhancementCourseSEC-6-TallyAccounting Software	2	2
	Skill Enhancement Course SEC-7- Professional Skills forCorporate World	2	2
	Environment Studies	2	1
Total		25	30

THIRDYEAR-SEMESTER-V

Part	List of Courses	Credit	No.of Hours
Part-3	CoreCourse – CCIX-Management Accounting**	4	5
	CoreCourse– CCX -IncomeTaxLaw&PracticeI**	4	5
	CoreCourseCC -XI-BusinessLaws	4	5
	Core Course –/ Projectwith viva- voce CC -XII - InstitutionalTraining	4	5
	ElectiveGeneric/ DisciplineSpecificElective-V a. CorporateGovernance&BusinessEthicsO R b. IndustrialLaws	3	4
	ElectiveGeneric/DisciplineSpecificElective-VI a. BasicsofResearchMethodologyO R b. EntrepreneurialDevelopment	3	4
Part-4	ValueEducation	2	2
	Summer Internship/IndustrialTraining	2	-
	Total	26	30

THIRDYEAR-SEMESTER-VI

Part	List of Courses	Credit	No.of Hours
Part-3	CoreCourse – CCXIII-CostAccounting**	4	6
	CoreCourse – CCXIV-IncomeTax Law&Practice-II**	4	6
	CoreCourse – CCXV -BankingTheoryLaw&Practice	4	6
	ElectiveGeneric/DisciplineSpecificElective -VII a. KnowledgeManagement OR b. OfficeManagement	3	5
	ElectiveGeneric/DisciplineSpecificElective-VIII a. FinancialManagement OR b. ModernMarketingManagement	3	5
Part-4	Professional CompetencySkill-TrainingforCompetitive Examinations	2	2
Part-5	Extension Activity	1	-
	Total	21	30
Total Credits 140			

COREI-FINANCIAL ACCOUNTING

COURSE CODE: CC1	Paper No1	Year and Semester: I year/ I semester	Pre-Requisite: Knowledge of basic accounts	Total Hours / week 5 (L+T+P)		
Lead to other courses	Study of Advanced Financial Accounting			L	T	P
				5	0	0
Theory & Problems	Marks: 75		Credits: 5			

LEARNING OBJECTIVES

1. To understand the fundamentals of accounting and the preparation of financial statements
2. To gain knowledge on accounting for non-Trading organisations.
3. To learn the accounting concepts relating to Single Entry System
4. To understand the basics of Account Current and Average due date
5. To impart knowledge on the different types of depreciation methods

COURSE OUTCOMES- COGNITIVE LEVEL MAPPING

COS	FINANCIAL ACCOUNTING	COGNITIVE LEVEL
CO1	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4, K5
CO2	Explain and preparation of Income and Expenditure account and balance sheet for non-trading organisations.	K1, K2, K3, K4, K5,
CO3	Accounting under single entry system	K1, K2, K3, K4,
CO4	Knowledge of Average due date and account current	K1, K2
CO5	Classify, apply and compute the different methods of depreciation	K1, K2, K3

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

Teaching Pedagogy:

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

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

Total Hours 90

UNIT I: FINAL ACCOUNTS

(20 Hours)

Preparation of final Accounts of a Sole Trading Concern – Adjustments – Closing stocks

-
Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.

UNIT II: ACCOUNTS FOR NON-TRADING CONCERN

(15 Hours)

Receipts and Payments – Income and expenditure – Balance sheet of non-trading organization

UNIT III: SINGLE ENTRY SYSTEM

(20 Hours)

Meaning and features of Single entry and double entry System – Methods of calculation of profit – statement of Affairs Method – conversion method.

UNIT IV: AVERAGE DUE DATE AND ACCOUNT CURRENT

(20

Hours)

Average Due Date – Meaning, need, calculation of average due date – consideration of holidays intervening in the period – Account Current – Meaning and purpose, Forward method, Product method, Periodical balance method

Insurance claims – Average clause (Loss of stock only).

UNIT V: DEPRECIATION

(15

Hours)

Meaning – Causes of depreciation -- Methods of providing Depreciation – Straight line Method – Diminishing Balance Method

RECOMMENDED TEXT BOOKS:

1. T.S. Reddy & A. Murthy. Financial Accounting, Margham Publications, Chennai.
2. S. Thothadri & S. Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi.
3. M.V. Nagarajan. Financial Accounting, Vidhyapublications.

REFERENCES:

4. S.P. Jain & N.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi.
5. M.C. Shukla, T.S. Grewal, S.C. Gupta. Advanced Accounting, S. Chand & Co. New Delhi.

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Resources

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

CO-PO-PSOMAPPING

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

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

CORE2-CORPORATECORRESPONDENCE

COURSECODE:CC2	Paper No2	Year and Semester:Year/Issemester	Pre-Requisite: Knowledge of Communication	Total Number of hours / weeks: 5		
Leadtoothercourses	ProfessionalCourses			L	P	P
Theory& Problems	Marks: 75	Credits:5		5	0	0

LEARNING OBJECTIVES

1. To inheritthe knowledgeonintroductionto communication.
2. To analyzethe differenttypesof communication.
3. To demonstrate theknowledge communication inbusinessenvironment
4. Tolearnthebasicunderstandingofdrafting of legaldeedsand documents.
5. To makethestudentsto understandthedraftingofresponsesandreplies.

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	CORPORATECORRESPONDENCE	COGNITIVE LEVEL
CO1	Inherit the knowledge on introduction to communication.	K1,K2
CO2	Identify & analyses the different types of communication.	K2,K3
CO3	Develop and demonstrate the knowledgecommunicationinbusinessenv ironment.	K3,K4
CO4	Learn the basic understanding of drafting oflegaldeeds anddocuments.	K1,K2,K3
CO5	Enlighten themethods ofdraftingresponseandreplies.	K4,K5,K6

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

Teaching Pedagogy:

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

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

Total Hours 60
(10 Hours)

UNIT I: INTRODUCTION TO COMMUNICATION

Concept of Communication –

Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.

UNIT II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (10 Hours)

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal – Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

UNIT III: COMMUNICATION IN CORPORATE ENVIRONMENT (10 Hours)

Report Writing – Agenda, Minutes of Meeting – Office Order – Circular Notes – Correspondence with shareholders – Correspondence with directors.

UNIT IV: DRAFTING OF DOCUMENTS (15 Hours)

Partnership deed – Power of Attorney – Lease deed – Affidavit – Indemnity bond – Gift deed – Memorandum and articles of association of a company – Annual Report of a company

UNIT V: DRAFTING REPLIES & RESPONSES (15 Hours)

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports – Response to media replies – Crisis communication.

RECOMMENDED TEXT BOOKS

1. N.S. Raghunathan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business Communication, Organisation and Management, 2014.
3. R.C. Sekhar – Ethical Choices in Business – Response Books, 2002

REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication – Sultan Chand & Sons – New Delhi
2. Shirley Taylor, Communication for Business – Pearson Publications – New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today – Pearson Education Private Ltd. – New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication – Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product – International Thomson Publishing – Ohio
6. Corporate Governance and Business Ethics by All India Management Association – Excel Books
7. William H. Shaw, Business Ethics – Thomson Publications

WEBSOURCES:

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. www.newagepublishers.com
3. www.managementstudyguide.com
4. www.businesscommunication.org

CO-PO-PSOMAPPING

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

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

**ELECTIVE COURSE (DISCIPLINE SPECIFIC) -
ICORPORATEE-MANAGEMENT**

COURSECODE:EC 1	Paper No3	Year and Semester:Iyear/Is emester	Pre-Requisite: Knowledge ofCommerce	Total Hours / Week:4		
Leadtoothercourses	ProfessionalCourse			L	T	P
Theory	Marks: 75		Credits:3	2	1	1

LEARNING OBJECTIVES

1. To teach the basics of Computer and devices
2. To enlighten about the operating system hardware, software
3. To introduce the concept of internet
4. To introduce the basics of Multimedia
5. To teach about E-Commerce

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

UNIT I INTRODUCTION TO COMPUTERS (10 Hours)

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

UNIT II OPERATING SYSTEM (10 Hours)

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

UNIT III INTRODUCTION TO INTERNET (15 Hours)

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

UNIT IV MULTIMEDIA (15 Hours)

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

UNIT V E-COMMERCE (10 Hours)

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

RECOMMENDED TEXT BOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon - Engineering.

Fundamentals of Information Technology - Alexix Leon, Mathew Leon

REFERENCE BOOKS:

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

WEBSOURCES:

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	1	1	1	2	3	3
CO2	3	1	3	3	1	1	1	2	3	3
CO3	3	1	3	3	1	1	1	2	3	3
CO4	3	1	3	3	1	1	1	3	3	3
CO5	3	1	3	3	1	1	1	3	3	3
Average	3	1	3	3	1	1	1	2.4	3	3

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

SKILL ENHANCEMENT COURSE-SEC1

(Non-Major Elective)

a. BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

COURSE CODE: SEC 2	Paper No 4	Year and Semester: 1 year / 1 semester	Pre-Requisite: Knowledge of finance	Total Hours/week 2		
Lead to other courses	Financial Management			L	T	P
Theory	Marks: 75	Credits: 2		4	1	0

LEARNING OBJECTIVES

1. To make students understand basic concepts of personal finance
2. To enable the student to learn time value of money
3. To impart the knowledge on the power of compounding the money
4. To introduce the concepts of financial planning
5. To identify the various investment options and creating a balanced portfolio.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING	COGNITIVE LEVELS
CO1	Understand and exhibit the skill to plan personal finance	K1, K2
CO2	Learn the time value of money and power of compounding	K2, K3, K4
CO3	Choosing the investment options with required knowledge	K2, K3
CO4	Identify the various investment options	K3, K4
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio	K4, K5, K6

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies and practical exercises, group working.

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

Total Hours: 30

UNIT I

(5 Hours)

Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.

UNIT II **(5 Hours)**

Investment Options -Meaning of Portfolio -creating a balanced investment.

UNIT III **(5 Hours)**

Investment Products and their Applications – Fixed Income Products – Mutual Fund Products

–Equity Market – Derivatives and Commodities – FOREX

UNIT IV **(10 Hours)**

Real Estate and Other Investments -Risk Profiling – Types of Investment Risks -

Goal Based Investment Planning - Selection of Investment Products to achieve a Goal -

Additional Lumpsum Investments vs Systematic Staggered Investments.

UNIT V **(5 Hours)**

Insurance – importance - Life Insurance - Medical insurance – General insurance – basics.

RECOMMENDED BOOKS

1. Kane, Alex Investments McGraw Hill Education
2. Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill Education

WEBSOURCES:

1. <https://www.rbi.org.in>
2. <https://investor.sebi.gov.in/iematerial.html>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	3	1	3	3	3	3
CO3	1	1	1	1	2	3	1	3	3	3
CO4	1	1	1	1	1	2	1	3	3	3
CO5	1	1	2	1	1	2	1	2	3	1
Average	1.2	1.8	2	1.8	2	2.2	1.8	2.8	3	2.6

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

SKILL ENHANCEMENT COURSE-SEC1

(Non-Major Elective)

b. BASIC SOF LOGISTICS MANAGEMENT

COURSE CODE: SEC 2	Paper No 4	Year and Semester: I year/ I semester	Pre-Requisite: Knowledge of Commerce	Total Hours/Week:		
Lead to other courses	Professional Management Course			L	T	P
Theory	Marks: 75	Credits: 2		2	0	0

LEARNING OBJECTIVES

1. To provide an opportunity to learn the fundamentals of logistics
2. To create an interest in students to explore the field of logistics and allied industries for employment and business

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASIC SOF LOGISTICS MANAGEMENT	COGNITIVE LEVELS
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.

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

Total Hours: 30

UNIT I

(5 Hours)

Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

UNIT II

(10 Hours)

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.

UNIT III

(5 Hours)

Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services

UNIT IV**(5 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

UNIT V**(5 Hours)**

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply Chain Management-Performance measurements.

RECOMMENDED TEXT

1. John J. Coyle, C. John Langley, JR., Robert A. Novack, Brian J. Gibson – Supply Chain Management A Logistics Perspective – CENGAGE, New Delhi
2. Joel D. Wisner, Keah-Choon Tan, G. Keong Leong – Principles of Supply Chain Management A Balanced Approach – CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', MacMillan India Ltd, 2003.
2. Chase, R.B., Shankar, R. and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6th edition, 2016.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	3	3	1	3	1	3
CO2	1	2	3	3	3	3	1	3	1	3
Average	1	2	3	3	3	3	1	3	1	3

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

FOUNDATION COURSE-

COURSE CODE: FC	Paper No 6	Year and Semester: I year/ I semester	Pre-Requisite: Basic Knowledge of Accounts and Commerce	Total Hours Week/2		
Lead to other courses	Advanced Accounting and Management Papers			L	T	P

FC FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE

LEARNING OBJECTIVES

1. To provide an overview of accounting concepts
2. To create an insight about the commerce and allied areas covered in the programme.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE	COGNITIVE LEVELS
CO1	Understand and apply the principles of accounting	K1, K2
CO2	Demonstrate an overview of understanding of commerce and allied fields	K3

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

Teaching Pedagogy:

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

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

Total Hours 30

UNIT I

(5 Hours)

Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting
• Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts –
Manual Vs Software

UNIT II

(5 Hours)

Financial Statements--Meaning and contents•Reporting–Different types of accounting-
introductions to corporate accounting-Cost Accounting-Management Accounting

UNIT III (10 Hours)

Overview of business laws-Company Law-Commercial Law-Industrial law

UNIT IV (5 Hours)

Communication-meaning-definition-types-process-Barriers to communication

UNIT V (5 Hours)

Management-definition-types- functions of business management- Skills for an Entrepreneur–
qualities of an entrepreneur-.

RECOMMENDED TEXT

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S.Nafeesa, Financial accounting, MCGrawHill Education, New Delhi.
3. M.V. Nagarajan. Financial accounting, vidhyapublications.
4. N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6.
J.Jayasankar, Business Management - Margham Publication -Chennai.
5. Elements of Mercantile Law – N.D.Kapoor

REFERENCES:

6. S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
7. M.C.Shukla, T.S.Grewal, S.C.Gupta. Advanced accounting, S.Chand & Co. New Delhi.
8. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons -
New Delhi. 2.L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons –New Delhi
9. Human Resource Management – VSP Rao
10. Human Resource Management – Ashwathappa

E-Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. <http://www.managementstudyguide.com/>

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
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)

SEMESTER II
CORE3 – ADVANCED FINANCIAL ACCOUNTING

COURSE CODE: CC 3	Paper No7	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Financial Accounts	Total Hours/Week:5		
Lead to other courses	Professional Courses			L	T	P
Theory & Problems	Marks: 75		Credits:5	5	0	0

LEARNING OBJECTIVES

On completion of the course the students will be able to

1. Prepare partnership accounts
2. Compute the accounting of dissolution of partnership.
3. Prepare branch accounts.
4. Compute departmental accounting
5. Demonstrate hire purchase and installment system.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	ADVANCED FINANCIAL ACCOUNTING	COGNITIVE LEVELS
CO1	Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	K1, K2
CO2	Examine the process involved during dissolution of a partnership.	K3
CO3	Discuss the concepts of branch accounts and the system involved.	K3, K4, K5
CO4	Explain and apply the concepts and workings of Departmental Accounts	K3, K4
CO5	Relate and apply the provisions of hire purchase system concept.	K1, K2, K3

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

Teaching Pedagogy:

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

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

Total Hours 90

UNIT I: PARTNERSHIP ACCOUNTS:**(20 Hours)**

Admission of a Partner - Retirement of a Partner - Death of a Partner

UNIT II: DISSOLUTION OF PARTNERSHIP**(20 Hours)**

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership firm.

UNIT III: BRANCH ACCOUNTS:**(20 Hours)**

Dependent Branches - Stock and Debtor system - Distinction between Wholesale Profit and Retail Profit.

UNIT IV: DEPARTMENTAL ACCOUNTS:**(12 Hours)**

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price

UNIT V: HIRE PURCHASE SYSTEM:**(18 Hours)**

Hire purchase system - Default and repossession - Instalment system - calculation of profit

RECOMMENDED TEXTS:

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

REFERENCE BOOKS:

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

E-Resources:

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

CO-PO-PSO MAPPING

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

Average	3	3	2	2	3	3	1	3	2.6	3
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(Correlation level: 3-Strong 2-Medium 1-Low)

CORE4- CORPORATE MANAGEMENT

COURSE CODE: CC 4	Paper No 8	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Commerce	Total Hours/Week 5		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75		Credits: 5	5	0	0

LEARNING OBJECTIVES

1. To introduce the management concepts and levels
2. To explain the functions, procedures and decision-making process of the management
3. To provide the fundamental understanding of Human Resource Management
4. To familiarize with the concepts and methods of training and performance appraisal
5. To originate thinking on corporate management and the governing factors

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE MANAGEMENT	COGNITIVE LEVEL
CO1	Understand the basic concepts of management	K1, K2
CO2	Comprehend the significance of management in today's world.	K2
CO3	Discuss the practice to apply management concepts in corporate environment.	K3, K4
CO4	Understand the basics of HRM.	K2
CO5	Apply the concepts of corporate management and the factors for effective governance.	K3, K4

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem Role play, group working

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

(Total Hours 60)

UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES

(12 Hours)

Management: Concept-Definition-Role and Functions of a Manager-Level of Management- Henry Fayol's Principles of Management- Taylors Scientific Management.

UNITII:FUNCTIONS,DECISIONMAKINGANDPROCEDURES (12 Hours)

Functions of Management - process of Decision Making - Span of Control – Factorsdeterminingspan–Policies –Procedures andMethods

UNITIII:HRM-INTRODUCTION (12 Hours)

HumanResourcesManagement–concept-HumanResourcesplanning- HumanResourcesAudit– Nature and Benefits –Recruitment– Selection–Interview –Placement

UNITIV:TRAININGANDPERFORMANCEAPPRAISAL (12 Hours)

Induction – Training – Methods – Performance appraisal – Methods – CareerDevelopment–Communication–Significance–Co-ordination

UNITV: CORPORATEMANAGEMENTANDGOVERNINGFACTORS (12 Hours)

CorporateManagement–Significance– FactorsgoverningeffectiveCorporateManagement–FivelevelsofCorporateManagement

RECOMMENDEDTEXTBOOKS

1. PrinciplesofManagement,P.C.Tripathi&P.N.Reddy,McGrawHillEducation
2. Essentialsof Management,WeihrichandKoontz,McGrawHillEducation

REFERENCEBOOKS

1. Principlesof Management,L.M.Prasad,Sultan Chand&Sons
2. PrinciplesofManagement,Dinkar Pagare,SultanChand&Sons
3. BusinessManagement,C.B.Gupta,SultanChand&Sons.
4. HumanResourceManagement, Ashwathappa,TataMcGrawHill,NewDelhi.

E-LearningResources

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

(Correlationlevel:3–Strong2-Medium1-Low)

ELECTIVE COURSE (DISCIPLINE SPECIFIC)

IC)–

2 SECURITIES LAW & REGULATION OF FINANCIAL

AL MARKETS

COURSE CODE: EC 2	Paper No 9	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Commerce	Total Hours / week		
				4		
Lead to other courses	Professional Courses			L	T	
Theory	Marks: 75		Credits: 3		4	0

LEARNING OBJECTIVES

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

**COURSE OUTCOMES-
COGNITIVE LEVEL MAPPING**

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

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

Teaching Pedagogy:

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

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

Total Hours: 60

UNIT-I-Primary Market/New Issue Market (14 Hours)

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

UNIT-II-Secondary Market Stock Exchange (12 Hours)

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

UNIT-III-Mechanism Of Stock Market Trading (12 Hours)

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

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

UNIT-IV-Financial Instruments in New Issue and Secondary Market (12 Hours)

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

UNIT V-Credit Rating Agency (10 Hours)

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

PRACTICAL ORIENTATION

- Faculties can encourage students for a Roleplay – Mock Stock Trading.
- Colleges can have collaboration with share trading Agencies and provide training to students how they have to trade in capital markets.

- Students can be asked to prepare an assignment on IPO issues made by corporates and a discussion on the same.
- SENSEX points of companies in manufacturing sector, pharmaceuticals, information Technology etc., shall be noted by students. Graphical representation relating to the same can also be submitted.

RECOMMENDED TEXTBOOKS:

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

REFERENCES

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

JOURNALS

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

E-LEARNING RESOURCES

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

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

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

SKILL ENHANCEMENT COURSE-SEC2

(Non-Major Elective)

a. EVERYDAY BANKING

COURSE CODE: SEC 2	Paper No 10	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of day-to-day banking	Total Hours / Week: 2		
Lead to other courses	Advanced study on Banking Theory Law & Practice			L	T	P
Theory	Marks: 75		Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERYDAY BANKING	COGNITIVE LEVEL
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1, K2, K3
CO2	Execute online, mobile banking and related transactions	K3

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

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

Total Hours 30

(5 Hours)

UNIT I

Banking – Definition – passbook – cheque book – Format of Cheque – Filling up of

Cheque – Deposit Challan – Filling up – Clearing cheque – Transfer cheque –

Collection Cheque – Payable at par – Demand Draft

UNIT II

(5 Hours)

Application filling – Account Opening form – Filling up – Documents required –

Debit Card – Credit Card – ATM Machine – Cash Deposit Machine –

Passbook printing machine. MICR-IFSC-Fund transfer through ECS – NEFT – RTGS –

Form filling for Fund transfer.

UNIT III**(6 Hours)**

Online Banking–Signup–Process–Requirements–Login– CustomerID–UserID
 – Pass word – Hints for creating Pass words – change of pass word – on line transactions–
 Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT IV**(6 Hours)**

Loans –RepaymentforLoans–otherservices.MobileBanking–meaning–importance–
 Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)-
 USSD(Unstructured Supplementary Service Data)-Registration process–through Mobiles

UNIT V**(8 Hours)**

Process atBank Branch-ATM- User ID-MPIN- change of MPIN –IMPS
 D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat
 Interface formoney)- NPCI (National Payment Corporation of India) - Bank account
 Management –TransferFunds–payingBills–LocatingATMs-QRcodepayments-
 Alertsandnotifications-TrackingSpendinghabits–Cashback-Safe bankingmethods.

RECOMMENDED TEXTBOOKS

1. B. Santhanam-Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N.Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran-Indian Banking, S.Chand & Co.

WEBSOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
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)

SKILL ENHANCEMENT COURSE-SEC2

(Non-Major Elective)

b. EMOTIONAL INTELLIGENCE

COURSE CODE: SEC 2	Paper No10	Year and Semester: I year/ IIs semester	Pre-Requisite: Knowledge on Emotions	Total Hours/Week: 2		
Lead to other courses	Creation of Emotional Intelligence			L	T	P
Theory	Marks: 75	Credits: 2		2	0	0

LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality analysis, self-analysis, positive and negative traits

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE	COGNITIVE LEVEL
CO1	Understanding Emotional intelligence and exhibiting skills for stress and danger management and develop self-empowerment	K1, K2
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	K3, K4

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests, role plays.

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

Total Hours: 30

UNIT I

(5 Hours)

Introduction–Emotional Intelligence–Meaning, Benefits, Importance of emotions–Self-awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.

UNIT II

(8 Hours)

Traits-Negative Traits–Anger Management-Negative Syndrome and Attitude
- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness.
Positive Traits – Humor and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self–Empowerment.

UNIT III

(6 Hours)

Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence- Self care

UNIT IV**(6 Hours)**

Self-analysis: Psychological growth and adjustment- Personal Development Plan

UNIT V**(5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

RECOMMENDED BOOKS**REFERENCE BOOKS:**

1. Dr. Aparna Chattopadhyay What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEBSOURCES:

6. <https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf>
7. <https://globalleadershipfoundation.com/geit/eitest.html>

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

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

**SKILL ENHANCEMENT COURSE -SEC
3FUNDAMENTALSOFAUDITING**

COURSECODE:SEC 3	Paper No11	Year and Semester:Iyear/II semester	Pre- Requisite: Basics ofManage ment	Total Hours /Week 2		
Leadtoothercourses	ProfessionalCourses			L	T	P
Theory	Marks: 75		Credits:2	2	0	0

LEARNING OBJECTIVES

1. To makethestudentstounderstand the conceptofAuditing
2. To enable thestudentstogainknowledgeofvarioustechniquesofAuditing.

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	FUNDAMENTALSOFAUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basicprocessofauditing	K1,K2
CO2	Identify thedifferencebetween vouching, verification, valuation and have clearknowledgeabout theauditor'srole.	K3,K4

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

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

Total Hours 30

UNIT I

(5 Hours)

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting- Objectives- Advantages and Limitations of Audit- Scope of Audit Meaning of

UNIT II

Errors & Frauds – Principles of Audits- Types of Audits

(5 Hours)

UNIT III

(8 Hours)

Audit Planning- Auditing Techniques- Basics of Internal audit- procedure and documentation

UNIT IV**(6 Hours)**

Meaning and types of vouching and verification

UNIT V**(6 Hours)**

Appointment and qualification of auditors-powers,dutiesandremovalofAuditors-Rights,Duties,responsibilitiesofAuditors

RECOMMENDEDTEXTBOOKS:

1. Auditing,D.P.JainKonarkPublishersPvt.Ltd.
2. Auditing,PrinciplesandPractice,RavinderKumarandVirenderSharma,EasternEconomyEdition.

REFERENCEBOOKS:

1. PracticalAuditing,B.N.Tandon,SultanChandandCo.,NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.
3. PracticalAuditing,DinkarPagare,SultanChand&Sons
- 4.Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEBRESOURCE:

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	3	3	3	3
CO2	1	1	3	3	3	3	3	3	3	3
Average	1	1	3	3	3	3	3	3	3	3

(Correlationlevel:3–Strong2-Medium1-Low)

SEMESTER III
CORE5– CORPORATE ACCOUNTING

COURSE CODE: CC 5	Paper No13	Year and Semester: II year/III semester	Pre-Requisite: Basics of Accounting	Total Hours/Week: 5		
Lead to other courses	Professional Courses			L	T	P
Theory & Problems	Marks: 75		Credits: 5	5	0	0

1. LEARNING OBJECTIVES

2. To enable the students to understand the accounting treatment relating to issue of shares and underwriting of shares.
3. To provide knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
4. To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
5. To enable the student to understand the different methods of valuation of goodwill and shares.
6. To familiarize the students with the Concepts of International and Indian Accounting Standards

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE ACCOUNTING	COGNITIVE LEVEL
CO1	Explain the accounting treatment relating to issue of shares and underwriting of shares.	K1, K2
CO2	Understand and apply relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.	K1, K2, K3
CO3	Apply the knowledge in the preparation of financial statements of companies.	K4
CO4	Identify and apply various kinds of valuation of goodwill and shares.	K2, K3
CO5	Familiarization of IFRS and Accounting standards	K1, K2

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes, demonstration of understanding company balance sheets.

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

(Total Hours 75)

UNIT-I: Shares (20 Hours)

Issue of Shares Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of preference shares.

UNIT II: Debentures & Acquisition of Business (18 Hours)

Meaning Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures - Acquisition of Business - Meaning - Profit Prior to Incorporation.

UNIT III: Final Accounts (15 Hours)

Final Accounts Preparation of P & L A/c and Balance Sheet - Managerial Remuneration Calculation and Legal Provisions.

UNIT IV: Valuation of Shares and Goodwill (15 Hours)

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill

UNIT V: Corporate Management and Governing Factors (7 Hours)

Accounting Standards for Financial Reporting Objectives and uses of financial statements for users - role of accounting standards - development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - adoption or convergence in India - Implementation plan in India - Ind AS - Difference between Ind AS and IFRS.

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES:

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

CO-PO-PSOMAPPING

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

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

CORE6–GST&CUSTOMSLAW

COURSE CODE: CC 6	Paper No14	Year and Semester: II year/III semester	Pre-Requisite: Basics of Commerce	Total Hours /Week 5		
Lead to other courses	Advanced Tax Laws			L	T	P
Theory & Problems	Marks: 75	Credits: 5		5	0	0

LEARNING OBJECTIVES

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

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total Hours: 75

UNIT: HISTORY OF TAXATION

(15 Hours)

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

UNITII: CUSTOMSACT1962

(15 Hours)

Customs Act 1962 – Definition, Concepts and Scope – Levy and CollectionofCustomsDuty–ClassificationofGoods–AssessmentofDuty– Valuation of Goods under Customs Act – Prohibition on Importation &ExportationofGoods–DemandandRecoveryofCustomsDuty– ClearanceofGoods –Baggage.

UNITIII:INTRODUCTIONTOGST

(15 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability–Exclusions.GoodexemptedfromGST– ServicesexemptedfromGST–Powers tograntExemptionfromtax

UNITIV:INTRODUCTIONTOTAXABLEEVENTSUNDERGST (15 Hours)

Introduction to taxable events under GST – Concepts of Supply – Typesof Supply – Composite Supply - Mixed Supply – Composite Levy -Introduction to value and time of supply - Time of Supply of Goods - Time ofSupplyofService–Value ofSupplyandits Provisions

UNITV:INTRODUCTIONTOREGISTRATIONUNDERGST (15Hours)

Introduction to registration under GST –Time limit – Persons liable forRegistration–PersonsnotliableforRegistration– CompulsoryRegistration – Procedure – Cancellation and Revocation GST Returns –Returns under GST- Assessment and Tax Payment under GST - GSTAudit.

RECOMMENDEDTEXTBOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,MarghamPublications,2018.
2. ICAI–IndirectTaxStudyMaterial,2018

REFERENCE BOOKS

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to IncomeTax,TaxmannPublicationsPvtLtd.,NewDelhi.
2. GirishAhiya,Dr.RaviGupta,SystematicApproachtoIncomeTaxandCST,BharatLawHousePvt. Ltd. NewDelhi.
3. Dr.SanjeevKumar,SystematicApproachtoIndirectTaxeswithPractical problems and solutions, Bharat Law House Pvt. Ltd., NewDelhi.

WEBRESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	2	3	3	2	3	3	3
Average	3	3	3	2	3	3	2	3	3	3

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

ELECTIVE COURSE (GENERIC) -

IIBUSINESSECONOMICS

COURSE CODE: EC 3	Paper No15	Year and Semester: II year / I V semester	Pre-Requisite: Basics of Economics	Total hours / Week 4		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75		Credits: 3	4	0	0

LEARNING OBJECTIVES

1. To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
2. To impart knowledge on demand supply and related concepts.
3. To introduce different laws of business economics
4. To explain the techniques of product pricing

To impart knowledge on consumer behaviour

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESSECONOMICS	COGNITIVE LEVEL
CO1	Discuss the basics of economics and various concepts.	K1, K2
CO2	Understand demand and supply.	K2
CO3	Develop a basic understanding of consumer behaviour.	K3, K4, K5, K6
CO4	Understanding of production function and BEA	K1, K2
CO5	Comprehend the various product pricing methods adopted under different types of competition	K1, K2

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, survey on consumer behaviour and analysis, examples for pricing strategies, Quizzes, role plays.

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

Total Hours: 60

UNIT-I

(12 Hours)

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 - Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT-II

(12 Hours)

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinction of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT-III

(12 Hours)

Consumer Behaviour: Law of Diminishing Marginal Utility – Equi marginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV

(12 Hours)

Production: Law of Variable Proportion – Laws of Return to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT-V

(12 Hours)

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods -

RECOMMENDED TEXTS

1. S. Shankaran, Business Economics - Margham Publications - Ch-17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. T. Aryamala – Business Economics - Vijay Nicole Imprints Private Ltd.,

REFERENCE BOOKS

1. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 4.
2. Peter Michelson and Andrew Mann, Economics for Business - Thomas Nelson Australia - Can-004603454.

3. C.M.Chaudhary,BusinessEconomics-RBSAPublishers-Jaipur-03.
H.L.Ahuja,BusinessEconomics–Micro&Macro-SultanChand& Sons-

NewDelhiWEBRESOURCES

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. <https://libraries.ou.edu/business>

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	2	2	3	1	3	1	3
CO2	1	1	3	2	2	3	1	3	1	3
CO3	1	1	3	2	2	3	1	3	1	3
CO4	1	1	3	2	2	3	1	3	1	3
CO5	1	1	3	2	2	3	1	3	1	3
Average	1	1	3	2	2	3	1	3	1	3

(Correlationlevel:3–Strong2-Medium1-Low)

SKILL ENHANCEMENT COURSE -SEC

4Business Building Skills

COURSECODE:SEC 4	Paper No16	Year and Semester:IIyear/III semester	Pre-Requisite: Basics of Commerce	Total hours / Week		
				1		
Leadtoothercourses	EntrepreneurialDevelopment			L	T	P
				1	0	1

Learning Objectives:

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

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	Business Building Skills	COGNITIVE LEVEL
CO1	Learn the basics of business skills and forms	K1,K2

CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1,K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1,K2

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

Teaching Pedagogy:

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

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

Total Hours: 15

UNIT I

(3 Hours)

Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.

UNIT II

(3 Hours)

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

UNIT III

(3 Hours)

Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.

UNIT IV

(3 Hours)

Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.

UNIT V

(3 Hours)

Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.

Reference Text books:

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases- Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a southasian perspective.-Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, New Delhi.
4. K.Sundar–Entrepreneurship Development–Vijay Nicole Imprints private Limited
5. Khanka.S-Entrepreneurial Development, S.Chand & Co.Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt.Ltd., 2016.

REFERENCEBOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2006.

WEBRESOURCES:

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

CO-PO-PSOMAPPING

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

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

SKILL ENHANCEMENT COURSE -SEC 5 GST FILING OF RETURNS

COURSE CODE: SEC 5	Paper No 17	Year and Semester: II year/IV semester	Pre-Requisite: Basics of GST	Total hours / Week 2		
Lead to other courses	Practical Filing of GST			L	T	P
Theory	Marks: 75		Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To impart an overview of GST

2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST FILLING OF RETURNS	COGNITIVE LEVEL
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	K1, K2, K3, K4
CO2	Knowledge of GST return process	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.

Total Hours: 30

UNIT I

GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST

(5 Hours)

UNIT II

Invoicing-GST return filing forms-GSTR1-4-Types of supply-Analysis and Opinions-Accounts and record-Time, Place and value of supply

(7 Hours)

UNIT III

Procedure for registration under GST-Procedure for GST Payments and Refunds

(6 Hours)

UNIT IV

GST Rates & HSN Codes-Input tax credit

(5 Hours)

UNIT V

E-Way bill under GST-GSTR 3B-Filing formats- Due dates-Debit and Credit note under GST-

(7 Hours)

RECOMMENDED TEXT BOOKS

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

REFERENCEBOOKS

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to IncomeTax,TaxmannPublicationsPvtLtd.,NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST,BharatLawHousePvt. Ltd. NewDelhi.
3. Dr.SanjeevKumar,SystematicApproachtoIndirectTaxeswithPractical problems and solutions, Bharat Law House Pvt. Ltd., NewDelhi.

WEBRESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
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

(Correlationlevel:3–Strong2-Medium1-Low)

SEMESTER IV

CORE7 –SPECIALISEDCOMPANYACCOUNTS

COURSECODE:CC 7	Paper No19	Year and Semester:IIyear/IV semester	Pre-Requisite: Basics ofCorporat eAccountin g	Total hours / Week 5		
Leadtoothercourses	ProfessionalCourses			L	T	P
Theory& Problems	Marks: 75	Credits:5		5	0	0

LEARNING OBJECTIVES

1. To understandtheaccountingprocedurerelatingtoamalgamation,absorption&externalreconstruction
2. To familiarizewiththeliquidationofcompanies.
3. To understandtheapplication ofaccounting transactionsin holding companies
4. To learntheaccountingofbanking companies
5. To gainknowledgeon accountingforinsurancecompanies.

COURSEOUTCOMES-COGNITIVELEVELMAPPING

COS	SPECIALISEDCOMPANYACCOUNTS	COGNITIVE LEVEL
CO1	Understand and apply the knowledge on reconstruction ofcompanies	K1,K2,K3

CO2	Discuss and analyse the liquidation process of companies and accounting procedures for the same	K2,K3,K4
CO3	Prepare the consolidation accounts of holding and subsidiary companies	K3
CO4	Understand the accounting statements of Banking Companies	K3,K4
CO5	Understanding the process of Insurance Accounting	K3,K4

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

Teaching Pedagogy:

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

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

Total Hours 75

UNIT I – Amalgamation, Absorption & External Reconstruction (18 Hours)

Amalgamation-Meaning-Types-Methods of Calculating Purchase Consideration- Applicability of AS 14 – Absorption and External Reconstruction - Journal Entries in The Books of Transferor and Transferee Companies, Revised Balance Sheet (Excluding Inter-Company Holdings) Simple Problems Only.

UNIT II – Liquidation of Companies (12 Hours)

Liquidation - Meaning – Modes of Winding Up – Order of Payment – Liquidator's Remuneration – Liquidator's Final Statement of Receipts & Payments (Statement of Affairs Excluded)

UNIT III – Consolidated Financial Statements (15 Hours)

Holding Company – Subsidiary Company – Elimination of Investments – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts.

UNIT IV – Accounting for Banking Companies (15 Hours)

Bank Accounts – Non-Performing Assets (NPA) – Provision for Doubtful Debts – Rebate on Bills Discounted - Asset Classification – Preparation of Profit and Loss Account – Preparation of Balance Sheet (New Format)

Module V – Accounting for Insurance Companies (15 Hours)

Insurance Company Accounts - Accounting of General Insurance Companies - Life Insurance, Fire & Marine Insurance - Preparation of Final Accounts of Insurance

Companies as Per Revised Format (Simple Problems Only)

PRACTICAL ORIENTATION

- The restructuring which has been taken place in the form of amalgamation and mergers and takeovers shall be discussed by the faculties.
- Students can be instructed to take a seminar and prepare a PPT on restructuring methods. A group discussion shall be made among students stating the role of liquidators and how he has to prepare the liquidator's final statement of Accounts.
- A visit to a Bank and Insurance company shall be arranged to students. It enables them to understand the important revenue and expenses in the relevant sector. Students can be encouraged to prepare a model consolidated financial statement with imaginary figure.

RECOMMENDED TEXTBOOKS

1. Corporate Accounting - R.L. Gupta & Radhasamy - Sultan Chand Publications
2. Corporate Accounting - T.S. Reddy & Dr. A. Murthy - Margham Publications

REFERENCE BOOKS

1. Company Accounts - Jain & Narang - Kalyani Publishers
2. Advanced Corporate Accounting - Radhika and Anita Raman - McGraw Hill Publications

WEB RESOURCES

1. <https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zTGUQ>
2. <http://www.accounting.pl/en/liquidations>

CO-PO-PSO MAPPING

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

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

CORE 8 – COMPANY LAW & SECRETARIAL PRACTICE

COURSE CODE: CC 8	Paper No 20	Year and Semester: II year/IV semester	Pre-Requisite: Basics of Management	Total hours / Week 4		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 5		4	0	0

LEARNING OBJECTIVES

1. To Impart detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary
2. To introduce the key documents and various types of shares
3. To educate about the members and shareholders of a company
4. To impart knowledge on various types of meetings and managerial personnel of a company
5. To impart knowledge on various types of winding up of a company.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	COMPANY LAW & SECRETARIAL PRACTICE	COGNITIVE LEVEL
CO1	Understanding about the basic concepts of a company and role of company secretary	K1, K2
CO2	Knowledge about prospectus and shares and various types under each.	K1, K2, K3
CO3	Detailed understanding about the members and shareholders of the company	K2
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a company	K2, K3,
CO5	Understanding the various types of winding up processes of a company.	K2, K3

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstration using MOA, AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes

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

Total Hours 60

UNIT- INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY (12 Hours)

Evolution of Company Law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association –

Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management–lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer–Compulsory Appointment–Qualification and disqualifications– Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II- PROSPECTUS & SHARE CAPITAL (15 Hours)

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability forms – statement in Prospectus – Statement in lieu of Prospectus – Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III- MEMBERS AND SHAREHOLDERS (12 Hours)

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV- KEY MANAGERIAL PERSONNEL AND MEETINGS (12 Hours)

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice, Agenda, minutes and resolution – Secretarial duties in meetings.

UNIT V- WINDING UP (12 Hours)

Modes of Winding up – Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

Practical orientation –

To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

RECOMMENDED TEXT BOOKS

1. ND Kapoor- Company Law & Secretarial Practice- Sultan Chand & Sons
2. Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
3. V. Balachandran and M. Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
4. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

REFERENCE BOOKS

1. Company Law & Secretarial Practice, CS Anoop Jain AJ Publication

2. CompanyLawProcedureswithCompliance'sandChecklists,MilindKasod
ekarShilpaDixit,AmoghDiwan
3. Dr. B. Ravi – Company Law and Secretarial Practice (New
CompaniesAct2013)
4. Taxman’sCompaniesAct2013 -TaxmanPublications,NewDelhi
5. VinodKothari–UnderstandingCompaniesAct2013–
Jainbookagency,NewDelhi.

JOURNALS:

- IndiabusinessLawJournal,VantageAsiapublishingLimited
- LawJournal/ CorporateLawReporter
- SymbiosisContemporaryLawJournal
- ICSI-Journals&Bulletins

WEBRESOURCES:

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(Correlationlevel:3–Strong2-Medium1-Low)

ELECTIVE COURSE (GENERIC) -

IVBUSINESSSTATISTICS

COURSECODE:EC 4	Paper No21	Year and Semester:IIyear/IV semester	Pre-Requisite: Basics ofCommerce	Total hours / Week 3		
Leadtoothercourses	ProfessionalandCompetitiveExaminations			L	T	P
Theory	Marks: 75	Credits:3		4	0	0

LEARNING OBJECTIVES

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

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

UNIT-I Introduction (12 Hours)

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

UNIT-II (12 Hours)

Measures of Central Tendency and Measures of Variation

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

UNIT-III Correlation and Regression Analysis (12 Hours)

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

UNIT- IV Time Series (12 Hours)

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

UNIT-V Index Numbers (12 Hours)

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

RECOMMENDED TEXTS

1. Statistical Methods- S. Gupta – Sultan Chand & Sons
2. Statistics – P.R. Vital- Margham Publications.
3. Rajagopalan SP and Sattanathan RB Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

REFERENCE BOOKS

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

WEBRESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	3	2	1	3	3	3
CO2	1	3	3	2	3	2	1	3	3	3
CO3	1	3	3	2	3	2	1	3	3	3
CO4	1	3	3	2	3	2	1	3	3	3
CO5	1	3	3	2	3	2	1	3	3	3
Average	1	3	3	2	3	2	1	3	3	3

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

**SKILL ENHANCEMENT COURSE -SEC
6TALLYACCOUNTING SOFTWARE**

COURSECODE:SEC 6	Paper No22	Year and Semester: IIyear/IVsemester	Pre-Requisite: BasicAccounting Knowledge	Total hours / Week 2		
Leadtoothercourses	Practicalapplicabilityinwork Environment			L	T	P
Theory	Marks: 75	Credits:2		1	0	1

LEARNING OBJECTIVES

1. To enable the students to acquire sound knowledge of basic software
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

CO S	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.

Total Hours 30

UNIT I -Introduction and Accounting Features of Tally: (3 Hours)

Introduction to tally-salient features of tally-accounting features of tally

UNIT II (4 Hours)

Components of tally—create a company-select a company-shut a company-alter a company-delete a company

UNIT III (6 Hours)

Introduction to groups—single and multiple group creation, display and altering

UNIT IV (7 Hours)

Introduction to ledgers -creating a ledger—single and multiple ledger creation, display and altering—

UNIT V -Accounting Features of Tally: (10 Hours)

Introduction to voucher type - creating - displaying and alternating 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

RECOMMENDED TEXTBOOKS

1. Asok K. Nadhani-TALLY ERP 9 TRAINING GUIDE-4TH EDITION, BPSPublications

REFERENCE BOOKS

1. Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt.Ltd

WEB RESOURCES:

1. <https://ssecstudy.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

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
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)

**SKILL ENHANCEMENT COURSE-
SEC7 PROFESSIONAL SKILL FOR CORPORATE WORLD
RLD**

COURSE CODE: SEC 7	Paper No 23	Year and Semester: II year/IV semester	Pre-Requisite: Knowledge of Management	Total hours / Week 2		
Lead to other courses	Practical Applicability			L	T	P
Theory	Marks: 75	Credits: 2		1	1	0

LEARNING OBJECTIVES

1. To impart all the skills required to work in a Corporate Environment
2. To educate about the importance of Etiquettes at workplace and work-life balance.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	PROFESSIONAL SKILL FOR CORPORATE WORLD	COGNITIVE LEVEL
CO1	Knowledge about the basic skill set and grooming	K1, K2, K3, K5, K6
CO2	Understanding and exhibition of Business Etiquettes	K3, K4, K5, K6

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

Teaching Pedagogy:

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

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

Total Hours 30

UNIT I

(5 Hours)

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

UNIT II

(5 Hours)

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

UNIT III

(7 Hours)

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

UNIT IV**(7 hours)**

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

UNIT V**(6 Hours)**

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

REFERENCE BOOKS

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

WEB RESOURCES

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html>
<https://archive.org/details/essentialguide00chan/page/n1/mode/2up>

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	1	3	3	3
CO2	1	1	3	3	3	1	1	3	3	3
Average	1	1	3	3	3	1	1	3	3	3

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

ENVIRONMENTAL STUDIES

COURSE CODE: EVS	Paper No 25	Year and Semester: II year/IV semester	Pre-Requisite: Basic	Total hours / Week: 2		
Lead to other courses				L	T	P
Theory	Marks: 75		Credits: 1	2	0	0

CORE9–MANAGEMENT ACCOUNTING

COURSE CODE: CCIX	Paper No28	Year and Semester: III year/V Semester	Pre-Requisite: Basics of Accounting	Total hours / Week 5		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 4		5	0	0

LEARNING OBJECTIVES

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

Course outcome–Cognitive level mapping

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

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

Teaching Pedagogy:

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

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

Total Hours 75

UNIT I – INTRODUCTION:

(15 Hours)

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

UNIT II- RATIO ANALYSIS:

(15 Hours)

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

UNIT III- FUNDS FLOW STATEMENT & CASH FLOW STATEMENT: (15 Hours)

Funds flow statement- objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account. Cash flow statement – significance - preparation of cash flow statement as per IND AS 3- Cash from Operating, Investing and Financing activities.

UNIT IV- BUDGETS AND BUDGETARY CONTROL:

(15 Hours)

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

UNIT V – MARGINAL COSTING

(15 Hours)

Marginal Costing – Break Even Analysis – Profit Volume Ratio

RECOMMENDED TEXT BOOKS

1. Maheswari, D. S, “Principles of Management Accounting” Sultan Chand & Sons. Delhi-53, 17th Edition
2. Reddy, T. S., & Murthy, A, Management accounting. Margham Publication, 15th Edition.

REFERENCE BOOKS:

1. Gupta, S.K., & Sharma, R.K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.

3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole 5. Srinivasan, N. P., & Murugan, M. S., Accounting for Management.

S.Chand. **WEB RESOURCES:**

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>

CO-PO-PSOMAPPING

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

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

CORE10-INCOMETAX LAW & PRACTICE I

COURSE CODE: CCX	Paper No 29	Year and Semester: III year/V Semester	Pre-Requisite: Basic of Tax	Total hours / Week: 5		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 4		5	0	0

LEARNING OBJECTIVES

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

Course outcome – Cognitive level mapping

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

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

Teaching Pedagogy:

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

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

Total Hours 75

UNIT I – INTRODUCTION:

(15 Hours)

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

Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT II- INCOME FROM SALARIES: (20 Hours)

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

UNIT III- INCOME FROM HOUSE PROPERTY: (15 Hours)

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

UNIT IV- PROFITS AND GAINS OF BUSINESS AND PROFESSION (18 Hours)

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

UNIT V- ADMINISTRATION OF INCOME TAX ACT: (7 Hours)

Administration of Income Tax Act - Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment

RECOMMENDED TEXT BOOKS :

1. Singhanian, V.K., (2018) Students Guide to Income Tax, Taxman Publication, New Delhi
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

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

WEB RESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

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

CORE11 -BUSINESS LAWS

COURSE CODE: CCXI	Paper No30	Year and Semest er: III year/ V semester	Pre-Requisite: Basics of Management	Total hours / Week 5		
				L	T	P
				5	0	0
Lead to other courses	Professional Course					
Theory	Marks: 75		Credits: 4			

LEARNING OBJECTIVES

1. To help students become proficient business leaders
2. To provide students a better grasp of the legal context in which business decisions are made
3. To educate the students about indemnity and concepts of guarantee
4. To educate the students about indemnity and concepts of guarantee
5. To impart knowledge about operations of Limited Liability of Partnership Act
6. To explain about the comprehend laws pertained to Intellectual Properties Rights

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	BUSINESS LAWS	COGNITIVE LEVELS
CO1	Students can identify various laws involved in business operations.	K1, K2, K3
CO2	Students can apply basic principles of law pertaining to business	K3
CO3	Apply the knowledge of contract of indemnity, guarantee and its types	K2, K3

CO4	Students can understand the operations of Limited Liability Partnership Act	K2, K3
CO5	Understanding about the comprehend provisions related to Intellectual Properties Rights	K1, K2, K3, K4, K5, K6

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case laws, discussions based on latest amendments, role plays

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

Total Hours 60

UNIT I – Indian Contract Act 1872

(12 Hours)

Contract: Meaning - Definition – Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E-Contract Meaning – Definition – Essential Elements of E-Contract – Types of E-Contracts.

UNIT II - Contract of Indemnity and Guarantee

(12 Hours)

Contract of Indemnity: Meaning – Definition – Scope of Contract of Indemnity - Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee - Revocation of Guarantee – Discharge of Surety.

UNIT III - Sale of Goods 1930

(12 Hours)

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller – Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.

UNIT IV - Limited Liability Partnership Act, 2008 (LLP)

(12 Hours)

Salient Features of LLP, Difference between LLP, Partnership and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.

UNIT V - Law Relating to Intellectual Property

(12 Hours)

Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights

RECOMMENDED TEXTBOOKS

1. Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons, 2019.
2. Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, 2013

REFERENCE BOOKS

1. Tulsian, P.C., Business Law, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.

3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

WEBRESOURCES

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. https://www.icai.org/post.html?post_id=15532
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf
4. www.legalservicesindia.com
5. www.indilaw.com
6. www.amritt.com
7. www.niscair.res.in

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	1	3	1	3
CO2	3	1	3	3	3	3	1	3	1	3
CO3	3	1	3	3	3	3	1	3	1	3
CO4	3	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	3	1	3	3	3	3	1	3	1	3

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

**CORE12 PROJECT:PROJECTWITVIVA-
VOCEINSTITUTIONALTRAINING**

COURSECODE: CCXII	Paper No31	Year andSemester:II Iyear/Vsemeste r	Pre-Requisite: Knowledge ofCompany Law&Manage ment Accounting	Total hours / Week 5		
Leadtoothercourses	Practical Applicability			L	T	P
Project & Viva – VoceExamination	Marks: 75	Credits: 4		1	4	0

LEARNING OBJECTIVES

1. To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.
2. To demonstrate professional skills that pertain directly to the institutional experience.
3. To analyse and understand about the various department activities and their responsibilities.
4. To frame the organization structure, layout and to describe the organization's financial statement analysis
5. To prepare the report based on the training experience.

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	INSTITUTIONAL TRAINING	COGNITIVE LEVELS
CO1	Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.	K1,K2,K3
CO2	Demonstrate professional skills that pertain directly to the institutional experience.	K3,K4
CO3	Analyse the various department activities and their responsibilities	K3
CO4	Understand the organization structure, layout and to describe the organization's financial statement analysis.	K2,K3,K4,K5
CO5	Prepare the report based on the training experience.	K6

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

Guidance for preparing the project report by applying the learnings

Supervised Institutional Training shall be an integral part of B. Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices.

The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the department and reappear for voce exam for evaluation)

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	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)

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): ECV
a. CORPORATE GOVERNANCE AND BUSINESS ETHICS**

COURSE CODE: EC5	Paper No 32	Year and Semester: III year/V semester	Pre-Requisite: Basics of Company Law	Total hours / Week 4		
Lead to other courses	Professional and certification Course			L	T	P
Theory	Marks: 75	Credits: 3		4	0	0

LEARNING OBJECTIVES

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

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total Hours 60

UNIT I-Corporate Governance –Introduction

(12 Hours)

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

UNIT II-Corporate Governance-Legal Framework

(12 Hours)

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

UNIT III-Level of Corporate Governance and Board Committees

(12 Hours)

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

UNIT IV-Corporate Social Responsibility

(12 Hours)

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

UNIT V-Business Ethics

(12 Hours)

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

RECOMMENDED TEXT BOOKS

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

REFERENCE JOURNALS

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

JOURNALS WEB RESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

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

ELECTIVE COURSE (DISCIPLINE SPECIFIC): ECV

a. INDUSTRIAL LAWS

COURSE CODE: EC5	Paper No 32	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Law	Total hours / Week 4		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75		Credits: 3		4	0

LEARNING OBJECTIVES

1. To acquire knowledge on Factories Act 1948
2. To learn the provisions of Industrial Disputes Act 1947
3. To understand the Workmen Compensation Act 192
4. To gain knowledge on Employee State Insurance Act 1948
5. To gain fundamental knowledge of Employee Provident fund

Act COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	INDUSTRIAL LAW	COGNITIVE LEVELS
CO1	Apply the provisions of Factories Act learned	K1, K2, K3
CO2	Identify the industrial Disputes based on the Act and find solutions and plan strategically	K3, K4, K5, K6
CO3	Exhibit the knowledge on compensation related to workmen	K4
CO4	Application of Employee State Insurance Act 1948	K3
CO5	Calculation of PF using the provisions of the Act	K6

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

Teaching Pedagogy:

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

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

Total Hours 60

UNIT I-Factories Act 1948 (12 Hours)

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II-Industrial Disputes Act 1947 (12 Hours)

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT III-The Workmen Compensation Act 1923 (12 Hours)

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination – Obligations & Rights of Employers & Employees – Schedules to the Act

UNIT IV-Employees State Insurance Act 1948 (12 Hours)

Objects-definitions-ESI Corporation, functions- contribution and recovery-benefits-penalties for false claims

UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952 (12 Hours)

Objects - definition - provident fund schemes - contribution and recovery - penalties and offences

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

RECOMMENDED TEXTBOOKS:

1. N.D. Kapoor - Industrial Laws, Sultan Chand & Sons, New Delhi.
2. Dr. M.R. Sreenivasan & C.D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
3. B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
4. S. Thothadri & Vijayalakshmi. M, IK International Publishing House Pvt Ltd

RECOMMENDED BOOKS

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

WEB RESOURCES:

6. <https://labourlawreporter.com/>
7. <https://www.ilms.academy/products/certificate-course-on-labour-law>

law CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	2	2	3	3
CO2	3	1	3	3	3	3	2	2	3	3
CO3	3	1	3	3	3	3	2	2	3	3
CO4	3	1	3	3	3	3	2	2	3	3
CO5	3	1	3	3	3	3	2	2	3	3
Average	3	1	3	3	3	3	2	2	3	3

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

ELECTIVE COURSE (GENERIC) – EC VI
a. BASICS OF RESEARCH METHODOLOGY

COURSE CODE: EC6	Paper No33	Year and Semester: II I year/V semester	Pre-Requisite: Basics of Statistics	Total hours / Week 4		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75	Credits: 3		4	0	0

LEARNING OBJECTIVES

1. To acquire knowledge with regard to research methods and reporting
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To provide knowledge on research methods, techniques and the process and
4. To develop skills in the application of research methods for business problems Solving
5. To analyse the research problems through systematic research methodology

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO	BASICS OF RESEARCH METHODOLOGY	COGNITIVE LEVELS
CO1	Examine the Research Design of various types of research.	K1, K2
CO2	Compare and contrast the different methods of data collection and its presentation	K3, K4, K5, K6
CO3	Complete the analysis of Correlation and Regression to arrive inferences.	K3, K4, K5, K6
CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.	K5, K4, K5, K6
CO5	Analyse the research problems through systematic research methodology	K6

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

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

UNIT I (12 Hours)

Research–MeaningandSignificance–Objectives–Types–ResearchProcess–
Commonproblemsencounteredinresearch–Ethics inResearch.

UNITII (12 Hours)

ResearchProblems:Meaning–SelectionandFormulation–Reviewofavailableliterature–
Techniquesinvolved in definingaproblem

UNITIII (12 Hours)

ResearchDesign:Meaningandneedforresearchdesign–Featureofagooddesign–
Differentresearchdesign.

UNITIV (12 Hours)

DataCollection:Methods–PrimaryandSecondaryData–Observation–Interviews–Questionnaire–
ConstructingaQuestionnaire.

UNITV (12 Hours)

Sampling–Fundamentals –Types –Samplingerrorsanddata collectionerrors–Sample sizeandits
distribution –Testingtheappropriateness ofasample

RECOMMENDED BOOKS:

1. KothariC.R.– ResearchMethodology.
2. DonalR.Cooper &PamelaS.Schindler–BusinessResearchMethods.
3. Gupta.S - Research Methodology & Statistical
Techniques4.

REFERENCE BOOKS

1. Paneerselvam-Research Methodology-PrenticeHall ofIndia
2. Krishnaswamy -ResearchMethodology-Pearson EducationIndia
3. GopalLalJain-ResearchMethodology-methods,tools&techniques–
TamilnaduBookHouse
4. HarounehA.B.E.M-Research Methodology-TamilnaduBookHouse

WEBRESOURCES

www.socialpsychology.org

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	2	1	3	1	3
CO2	1	1	3	3	3	2	1	3	1	3
CO3	1	1	3	3	3	2	1	3	1	3
CO4	1	1	3	3	3	2	1	3	1	3
CO5	1	1	3	3	3	2	1	3	1	3
Average	1	1	3	3	3	2	1	3	1	3

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

ELECTIVE COURSE (GENERIC) – ECVI

b. ENTREPRENEURIAL DEVELOPMENT

COURSE CODE: EC6	Paper No33	Year and Semester: II I year/V semester	Pre-Requisite: Basics of Commerce, Accounts & Management	Total hours / Week 4		
Lead to other courses	Venture Formation			L	T	P
Theory	Marks: 75		Credits: 3	4	0	0

LEARNING OBJECTIVES

1. To enable the students to understand the concept of Entrepreneurship development
2. To discuss and identify significant changes and trends to create business opportunities
3. To analyze the environment for potential business opportunities
4. To outline the basic concepts of entrepreneurship
5. To learn about the entrepreneurial ecosystem, exercising the available skills to generate new ideas and making it a viable venture using the available

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	ENTREPRENEURIAL DEVELOPMENT	COGNITIVE LEVELS
CO1	Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mindset	K1, K2
CO2	Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	K2, K3, K4
CO3	Provide conceptual exposure on converting idea to a successful entrepreneurial firm.	K3, K4, K5, K6
CO4	Understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it a viable venture using the available support system	K5, K6
CO5	Demonstrate thorough knowledge on entrepreneurial growth	K6

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, idea generation workshops, role plays, discussions, demonstrations using websites of government and related ones, class presentations, preparation of business plans and pitching, Quizzes

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

Total Hours 60

UNIT I: ENTREPRENEURSHIP

(12 Hours)

Meaning-Definition of Entrepreneurship & Entrepreneur -Types of Entrepreneurship-Traits of an Entrepreneur-Factors promoting Entrepreneurship- Barriers to Entrepreneurship- Women Entrepreneurship- -Concept of SHGS- Role of Entrepreneurship in Economic Development-Entrepreneurs/Small-Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship- Nature, Concepts and Sustainability

UNIT II: IDEA GENERATION

(12 Hours)

Creativity, Innovation and Invention- Design thinking concept and stages- Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Patents and IPR for entrepreneurs

UNIT III: OPPORTUNITY IDENTIFICATION AND EVALUATION (12 Hours)

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis-Project formulation–Assessment of project feasibility- Idea Validation techniques-

UNIT IV: VENTURE CREATION (12 Hours)

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation- Social Entrepreneurship-Business model canvas- Preparation of Business Plan (**Practical Orientation**)-Sources of Finance-Venture capital- Venture capital process-Business angles-Commercial banks-Government Grants and Schemes- Dealing with basic and initial problems of setting up of Enterprises.

UNIT V: EMERGING TRENDS (12 Hours)

Ministry of Entrepreneurship and Skill Development-Key initiatives of the government – Make in India-National Startup policy-Startup India-Athmanirbar Barath (Self-reliant India) –Startup space of India-Uncorns (Case study)-EODB-Overview

RECOMMENDED TEXT BOOKS:

7. Reddy, Entrepreneurship: Text & Cases- Cengage, New Delhi.
8. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, New Delhi.
9. Leach/Melicher, Entrepreneurial Finance–Cengage, New Delhi.
10. K.Sundar–Entrepreneurship Development–Vijay Nicole Imprints private Limited
11. Khanka.S-Entrepreneurial Development, S.Chand & Co.Ltd., New Delhi, 2001.
12. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt.Ltd., 2016.

REFERENCE BOOKS:

6. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
7. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
8. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
9. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
10. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2006.
11. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
12. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
13. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
14. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
15. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
16. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

WEBRESOURCES:

11. <https://www.msde.gov.in/>
12. <http://inventors.about.com/od/entrepreneur/>
13. <http://learnthat.com/tag/entrepreneurship/>
14. www.managementstudyguide.com
15. www.quintcareers.com
16. www.entrepreneur.com
17. www.makeinindia.com
18. <https://aatmanirbharbharat.mygov.in>

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	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)

VALUE EDUCATION

COURSE CODE: VE	Paper No34	Year and Semester: III year/V semester	Pre-Requisite:	Total hours / Week		
				2		
Lead to other courses				L	T	P
Theory & Problems	Marks: 75	Credits: 2		2	0	0

SUMMER INTERNSHIP/INDUSTRIAL TRAINING

COURSE CODE: SI/IT	Paper No35	Year and Semester: III year/V semester	Pre-Requisite:	Total hours / Week		
				2		
Lead to other courses	Project Preparation			L	T	P
Theory & Problems	Marks: 75	Credits: 2		1	0	1

Note: Students to go for internship and submit a report.

CORE13–COST ACCOUNTING

COURSE CODE: CCXIII	Paper No36	Year and Semester:III year/V I Semester	Pre-Requisite: Knowledge of Accounting	Total hours / Week 6		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 4		6	0	0

LEARNING OBJECTIVES

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

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total hours 90

UNIT I

(15 Hours)

Cost Accounting—Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison

UNIT II

(20 hours)

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

UNIT III

(20 Hours)

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime

UNIT IV

(15 Hours)

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

UNIT V

(20 Hours)

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

RECOMMENDED TEXT BOOKS

1. Jain SP & Narang KL, Cost Accounting, Kalyani Publishers, New Delhi
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition
3. Murthy A and Gurusamy S, Cost Accounting, Tata McGraw Hill Publishing Company New Delhi

REFERENCE BOOKS

1. Charles. T. Horngren, George Foster, Srikant. M. Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
3. S. Piyyengar, Cost Accounting, Sultan Chand & Sons, New Delhi
4. B. S. Khanna, I. M. Pandey, G. K. Ahuja & M. N. Arora., Practical Costing, Sultan Chand & Co., New Delhi
5. R. S. N. Pillai & V. Bagavathi, Cost Accounting, S. Chand & Co., New Delhi
6. Dr. Maheswari S. N., Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
7. Pillai R. S. N. and Bagavathi V., Cost Accounting, S. Chand, New Delhi
8. Saxena V. K. and Vashist C. D., Cost Accounting, Sultan Chand & Sons, New Delhi
9. Shukla M. C., Grewal T. S. and Dr. Gupta M. P., Cost Accounting, S. Chand, New Delhi

JOURNALS

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

CO-PO-PSO MAPPING

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

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

ORE14-INCOMETAXLAW & PRACTICE II

COURSE CODE: CCXIV	Paper No 37	Year and Semester: III year/V I Semester	Pre-Requisite: Knowledge of Tax Laws	Total hours / Week 6		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 4		6	0	0

LEARNING OBJECTIVES

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

Course outcome - COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total Hours 90

UNIT-I-CAPITALGAINS

(25 Hours)

CapitalGains-CapitalAssets–MeaningandKinds–Procedureforcomputing Capital Gains– CostofAcquisition–Exemption ofCapital Gains - Lossunder head CapitalGains.

UNIT-II-INCOMEFROMOTHERSOURCES

(10 Hours)

Income from other sources - Income chargeable to tax under the head IncomefromOtherSources–Dividends–InterestonSecurities–CasualIncome– OtherIncomes–Deduction from Income from Other Sources – Loss under the head OtherSources.

UNIT-III-AGGREGATIONOFINCOME

(15 Hours)

Aggregation of income - Provisions relating to income of other persons to beclubbedinAssessesTotalIncome–IncomeofminorChild–DeemedIncomes. ProvisionsrelatingtoSet-off&CarryforwardandSet-offofLosses.

UNIT-IV-AGRICULTURALINCOME

(25 Hours)

Agricultural Income – Definition and kinds – Tax treatment of AgriculturalIncome – Integration of Agricultural Income. (Theory only) Deductions fromGross total income: Deductions in respect of certain payments – Deduction inrespectofincome(DeductionsapplicabletoIndividualonly)(Simpleproblems)

UNIT-V-ASSESSMENTOFINDIVIDUAL

(15 Hours)

Assessment of Individuals – Tax rates – Computation of Tax liability ofIndividuals.(Simpleproblems)

RECOMMENDEDTEXTBOOKS:

1. Singhanian, V.K.,(2018)StudentsGuidetoIncomeTax, Taxman.Publication,NewDelhi.
2. ReddyT.S.,,HariPrasadYReddy,IncomeTaxTheoryLawandPractice, MarghamPublication,Chennai.

REFERENCEBOOKS:

1. ManoharanT.N&Hari.G.R,(2018)Students'HandBookonTaxation,SnowWhite PublicationsPvt. Ltd.
2. GaurV.P.,Narang D.B,IncomeTaxLawand Practice,KalyaniPublications.3.MurthyA,IncomeTaxLawAndPractice, VijayNicolePublishers
3. LalB.B., DirectTaxes,KonarkPublishersPvt.Ltd,NewDelhi.
4. VinodK.Singhanian,MonicaSinghanian,DirectTaxes,TaxmannpublicationsPvt.Ltd.NewDelhi.
5. MehrotraH.C.,Goyal.S.P,IncomeTaxLawAndPractice,SahityaBhawanPublications,Agra.

WEBRESOURCES

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>

3. <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
4. <https://www.hrblock.in/guides/house-property-deductions>
5. <https://books.google.com/books?isbn=1584773855>
6. <https://books.google.com/books?id=iiQKAAAAMAAJ>
7. <https://books.google.com/books?isbn=813172191>
8. <https://books.google.com/books?isbn=1584773855><https://books.google.com/books?isbn=8131721914><https://books.google.com/books?id=iiQKAAAAMAAJ>
 - a. [QKAAAAMAAJ](https://books.google.com/books?id=iiQKAAAAMAAJ)

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

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

CORE15–BANKINGTHEORYLAW& PRACTICE

COURSECODE:CCXV	Paper No38	Year and Semester:IIIyear/V I Semester	Pre-Requisite: Basic knowledge on banks	Total hours / Week 6		
Lead to other courses	Practical Application			L	T	P
Theory & Problems	Marks: 75		Credits: 4		6	0

LEARNING OBJECTIVES

1. To understand the framework of banking regulation, role and functions of Central Banks
2. To learn about the commercial banks
3. To understand the relationship between a banker and a customer
4. To study the various accounts, negotiable instruments operated by a banker.
5. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

Course outcome-COGNITIVE LEVEL MAPPING

CO'S	BANKING THEORY LAW & PRACTICE	COGNITIVE LEVELS
CO1	Gain knowledge about the banking regulation and role of RBI	K1, K2
CO2	Knowledge on commercial banks and their activities	K2, K3
CO3	Demonstrate the basic banking operations as a customer	K3, K4, K5
CO4	Insights about the various negotiable instruments used by the bankers	K2, K3
CO5	Understanding of modern banking techniques including Crypto currencies, Block chain and Cloud computing.	K2, K3, K4, K5

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring through websites of banks, visit to banks, Practical exercises to fill basic forms, exploring the different types of crypto currencies, discussion on application of block chain and cloud computing.

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

Total Hours 90

UNIT-I (18 Hours)

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

UNIT-II (18 Hours)

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards – Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

UNIT-III (18 Hours)

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman. - Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Precautions to be taken by a Banker.

UNIT-IV (18 Hours)

Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker

UNIT-V (18 Hours)

Recent trends in Banking - e-Services: Internet Banking - NEFT, RTGS, IMPS - Tele Banking – Mobile Banking - Home Banking - Gold Banking - ATM - Credit Card - Debit Card - Gold / Platinum Card - Teller System - Electronic Fund Transfer - Electronic Cheque - PIN - SWIFT - Cloud computing – Blockchain – Bitcoin

RECOMMENDED TEXT BOOKS

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions – Cengage, New Delhi
2. Guruswamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, 2015, Chennai
3. Sundaram and Varshney - Banking, law, theory and practice (SULTANCHAND Co.)
4. B. Santhanam - Banking & Financial systems (MARGHAM PUBLISHERS)
5. Parameswaran - Indian Banking (S. CHAND & Co.)

REFERENCE BOOKS

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S. N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam. B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications
7. Tandon - Banking law theory & practice
8. Sherlaker & Sherlaker - Banking law theory and practice

WEBRESOURCES

1. www.lawcommissionofIndia.nic.in
2. www.rbi.org
3. www.bankingombudsman.org
4. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	3	2	3	2	3
Average	3	3	3	3	3	3	2	3	2	3

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

ELECTIVE COURSE (GENRIC): EC7
a. KNOWLEDGE MANAGEMENT

COURSE CODE: EC7	Paper No 39	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Management	Total hours / Week 5		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75	Credits: 3		5	0	0

LEARNING OBJECTIVES

1. To learn the meaning of Knowledge Management, myths, knowledge management lifecycle and the types of knowledge
2. To analyse the challenges in building knowledge management system
3. To learn Nonaka's model of knowledge creation and transformation
4. To acquire knowledge about knowledge
5. To capture and use interview as a tool for knowledge capture

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	KNOWLEDGE MANAGEMENT	COGNITIVE LEVELS
CO1	Understanding overview knowledge management in detail	K1, K2
CO2	Application of learning in solving challenges in building the knowledge management system	K3, K4
CO3	Understanding the knowledge management lifecycle	K2, K3, K4
CO4	Apply the key concepts of knowledge creation	K3
CO5	Understanding about the tools for knowledge capturing	K2, K3

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, role plays, Quizzes

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

Total hours 60

UNIT-I KNOWLEDGE MANAGEMENT

(12 Hours)

Knowledge Management – Knowledge Organisation –
 What Knowledge Management is not about? Why Knowledge Management? – The Drivers –
 How it came about? – Key Challenges – Myths of Knowledge Management –
 Knowledge Management Lifecycle

UNIT-II UNDERSTANDING KNOWLEDGE

(12 Hours)

Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management – Data – Information – Knowledge – Characteristics of Knowledge

Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning

UNIT-III KNOWLEDGE MANAGEMENT SYSTEMS LIFECYCLE

(12 Hours)

Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification – Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training

UNIT-IV KNOWLEDGE CREATION

(12 Hours)

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)

UNIT-V CAPTURING TACIT KNOWLEDGE

(12 Hours)

What is Knowledge Capture? – Evaluating the Expert – Developing a Relationship with Experts – Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview as a Tool – Guide to a Successful Interview – Rapid Prototyping in Interviews

RECOMMENDED TEXTBOOKS

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications

REFERENCE BOOKS

1. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of Knowledge Management, Spirit Rising Productions
2. Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA
3. Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
4. Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, Butterworth Heinemann Publications U.S.A
5. Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

JOURNALS

International Journal of Knowledge Management and Practice

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	1	1	3	3	3
CO2	2	2	3	3	3	1	1	3	3	3
CO3	2	2	3	3	3	1	1	3	3	3
CO4	2	2	3	3	3	1	1	3	3	3
CO5	2	2	3	3	3	1	1	3	3	3
Average	2	2	3	3	3	1	1	3	3	3

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

**ELECTIVE COURSE (GENRIC): EC7
b. OFFICE MANAGEMENT**

COURSE CODE: EC7	Paper No 39	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Management	Total hours / Week 5		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75	Credits: 4	5	0	0	

LEARNING OBJECTIVES

1. To enable the student to gain knowledge about structure and functioning of an office
2. To make the student understand about the Records management
3. To enable the student to gain knowledge on office maintenance and management
4. To give knowledge about office forms and control of stationeries and supplies
5. To give insights about Office location, Office Layout and Office environment.

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	OFFICE MANAGEMENT	COGNITIVE LEVELS
CO1	Plan and practice the functions of office and office manager	K1, K2, K3
CO2	Devise and practice the record management system	K3, K4
CO3	Analyse the cost control methods and prepare office budget	K3, K4
CO4	Acquire the skill of effect form control and control over the office stationeries and supplies	K4, K5
CO5	Practice the office layout principles and maintain office environment	K3, K4, K5

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

Teaching Pedagogy:

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

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

Total Hours 60

UNIT I:

(12 Hours)

Office Management: Meaning, Definition of office, Functions of Office, Office management-Definition of Functions, Duties, and Qualities of Office Manager-

Role of Manager in Office, Planning and Scheduling of Office Work.

UNIT II: (12 Hours)

Record Management: Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

UNIT III: (12 Hours)

Office Maintenance Management: Cost Control - Methods of cost reduction and savings - Organisation and methods (O&M), Need and objectives - Office Work - Work Simplification, Budgetary Control, organization for budgetary control - office budget - Store Management, Housekeeping and Waste Management.

UNIT IV: (12 Hours)

Forms Control and Stationery: Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery and Supplies, Types of Stationery and Continuous Stationery Purchases.

UNIT V: (12 Hours)

Office Accommodation and Layouts: Location of Office, steps in office layout, principles of office layout, Office Environment

REFERENCES:

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C., (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R., (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S. Nand Bhagavathi, (2014) *Office Management*, S. Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. http://books.google.co.in/books/about/Principles_of_Office_Management.

CO-PO-PSO MAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	3	3	3	3	1	2	3	3
CO2	2	1	3	3	3	3	1	2	3	3
CO3	2	1	3	3	3	3	1	2	3	3
CO4	2	1	3	3	3	3	1	2	3	3
CO5	2	1	3	3	3	3	1	2	3	3
Average	2	1	3	3	3	3	1	2	3	3

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

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): ECVIII
b. FINANCIAL MANAGEMENT**

COURSE CODE: EC8	Paper No34	Year and Semester: III year/V I semester	Pre-Requisite: Basics of accounts & Management	Total hours / Week 5		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 3		5	0	0

LEARNING OBJECTIVES

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

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

UNIT I INTRODUCTION (12 Hours)

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

UNIT II COST OF CAPITAL (12 Hours)

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

UNIT III CAPITAL STRUCTURE (12 Hours)

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure – Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept – Operating Leverage – Financial Leverage and Combined Leverage.

UNIT IV DIVIDEND POLICY (12 Hours)

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's – Gordons's – M.M Hypothesis – Forms of Dividend

UNIT V WORKING CAPITAL (12 Hours)

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return - Profitability Index, Non-Discounted Cash flow Techniques: Payback methods – Accounting Rate of Return

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

1. Pandey I. M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari .S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandra: Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P. R., Fundamentals of Financial Management, Taxman's publication, 14th edition

5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

WEBRESOURCES

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

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

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

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): ECVIII
b. MODERN MARKETING MANAGEMENT**

COURSE CODE: EC8	Paper No 40	Year and Semester: III year / VI semester	Pre-Requisite: Basics of Management	Total hours / Week 5		
Lead to other courses	Practical Applicability			L	T	P
Theory	Marks: 75	Credits: 3		5	0	0

LEARNING OBJECTIVES

1. To understand the basics of marketing, its environment and various concepts and philosophies.
2. To discuss the segmentations of a market.
3. To enumerate different product pricing strategies.
4. To interpret the importance of promotion.
5. To enlighten the students on contemporary topics of marketing

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	MODERN MARKETING MANAGEMENT	COGNITIVE LEVELS
CO1	Knowledge about marketing management, functions and scope	K1, K2
CO2	Conceptual knowledge about market planning, MIS, consumer behaviour	K2, K3
CO3	Understanding about the product pricing strategy	K2, K3, K4, K5
CO4	Framing of promotion and distribution strategies.	K5, K6
CO5	Working knowledge on recent trends in marketing	K5, K6

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

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical sessions on fixing prices for various products, ad zaps for promotional strategies, case studies on product planning, discussions on recent trends, Quizzes.

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

Total Hours 60

UNIT I: INTRODUCTION TO MARKETING

(12 Hours)

Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment

UNIT II: MARKETING PLANNING

(12 Hours)

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) - Consumer Behavior - Demand Forecasting - Components of a Marketing Plan

UNIT III: PRODUCT PRICING STRATEGY

(12 Hours)

Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy

UNIT IV: PROMOTION AND PLACEMENT MANAGEMENT

(12 Hours)

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer

UNIT V: CONTEMPORARY TOPICS IN MARKETING

(12 Hours)

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing - Technology and Marketing - Marketing Ethics

RECOMMENDED TEXTBOOKS:

1. Kotler, P. (2007). Marketing Management - The Millennium Edition Prentice Hall of India Private Limited. New Delhi, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. Chand & Co. Ltd.
3. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management - Anvi Books Publishers

REFERENCE BOOKS:

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision-making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan.
5. Withey, F. (2006). Marketing Fundamentals. The Official CIM Course book 06/07. Taylor & Francis.

WEBRESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

CO-PO-PSOMAPPING

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	1	3	2	3
CO2	2	2	3	3	3	3	1	3	2	3
CO3	2	2	3	3	3	3	1	3	2	3
CO4	2	2	3	3	3	3	1	3	2	3
CO5	2	2	3	3	3	3	1	3	2	3
Average	2	2	3	3	3	3	1	3	2	3

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

PROFESSIONAL COMPETENCEY
SKILL TRAINING FOR COMPETITIVE EXAMINATIONS

COURSE CODE: PCS	Paper No 41	Year and Semester: III Year / VI Semester	Pre-Requisite: Basics of Statistics, business and general knowledge	Total hours / Week 2		
Lead to other courses	Competitive Exams			L	T	P
	Marks: 75	Credits: 2		2	0	0

IONS

LEARNING OBJECTIVES

1. To make the students learn about the analytical skill
2. To impart proficiency in logical skills related to numbers, data and English comprehension.
3. To create awareness about Indian Economy and related facts
4. To make the students aware about the Administration, Culture, Geography of India and State
5. To know about the current affairs, history and important events and dates.

COURSE OUTCOME-COGNITIVE LEVEL MAPPING

CO'S	TRAINING FOR COMPETITIVE EXAMINATIONS	COGNITIVE LEVELS
CO1	Understanding frame work of the competitive examinations and apply the same	K1, K2, K3, K4, K5,
CO2	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	K3, K4
CO3	Exploring the Geography and social and political conditions at international and national level	K3, K4, K5
CO4	Gaining insight about the Indian Economy and the related issues	K3, K4, K5
CO5	Apply the knowledge of current affairs related to world and India	K3, K4, K5

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

Teaching Pedagogy:

Class room lectures, PPT presentations, discussion on current affairs, regular updates from newspapers and journals problem solving through practical exercises, practice tests for each component and exploring online resources.

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

Total Hours 30

UNIT I

(7 Hours)

Mathematical Ability - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio

UNIT II

(7 Hours)

Logical Reasoning: Number Series-Visual Reasoning-Puzzles- Dice-Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning-Comprehension of English passages.

UNIT III:

(4 Hours)

LANGUAGE ABILITY: English language basics- Parts of Speech-Matching the phrases- Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophobes-Tenses-Voices-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.

UNIT IV: INDIAN ECONOMY

(6 Hours)

Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty.

UNIT V: CURRENT AFFAIRS

(6 Hours)

Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.-Indian Economy key factors- Current affairs related to Tamilnadu.

REFERENCE BOOKS

1. Quantitative aptitude by R.S. Agarwal
2. Logical Reasoning by R.S. Agarwal
3. Verbal and non-verbal reasoning by R.S. Agarwal
4. General studies various books to be referred
5. Competition Success Review.

WEBRESOURCES:

1. <https://questionpaper.org/reasoning/>
2. <http://www.simplynotes.in/analytical-logical-reasoning/>
3. <https://unacademy.com/>
4. <https://shikshanjagat.net/logical-reasoning-study-material/>
5. <https://www.clearias.com/>
6. <https://www.civilserviceindia.com/subject/General-Studies/notes/>

CO-PO-PSO MAPPING

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

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