

PREAMBLE

The Learning Outcome-based Curriculum Framework(LOCF) is constituted by the Committee set up by the Board of Academic Council, Sri Sankara Arts and Science College (Autonomous), Enathur, Kanchipuram, as per the guidance provided by the University of Madras is desired to submit the Curriculum of B.Com and M.com Program to be implemented by our college from 2022 -23 onwards. This curriculum is developed after conducting a series of meeting and consulting with all the members in the committee.

The important role of the education is to build abilities and cultivate knowledge to adopt in the society with the successful manner. Based on these aspects, it has been framed with fruitful manner to develop the attitude of the students and built their required knowledge of present scenario in the complete world. The main focus is on how to acquire the required skills and knowledge to reach their achievement in the society.

The focus of LOCF of B.Com is aimed at improving the students' abilities and helping them to become a competent business leader / entrepreneur who can contribute more and more in the society. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One of the important aspects of LOCF is to develop a commerce graduate who can understand the present and future requirement in the business and industry.

It is also focused to develop the competent person to become a future leaders in the industry and business.

The salient features of the LOCF in B.Com. are:

1. The Main objective of LOCF is to mentally prepare the students to learn various courses/subjects in the area of Commerce leading a graduate degree.
2. The learning outcomes for each subject have been carefully designed to help students to have potential knowledge in various area of commerce discipline.
3. Commerce itself is an interdisciplinary subject, because of it has been taken to integrate courses covering various area like Accounting, Management, Finance, Taxation, Law, Marketing,

Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.

4. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of Skill Development Courses, and Discipline Specific Elective Courses have been included in the structure.
5. For B.Com. Programme, nineteen (19) core courses are placed from first to sixth semester, four (04) language courses are placed in first and second semester, three (03) elective courses are placed in the fifth and sixth semester, four (04) allied courses are placed from first to fourth semester, four (02) non-major courses placed from first and second semester, one (01) environmental studies in fourth semester, one (1) value education, and four (04) soft-skill courses from first to fourth semester and one (01) extension activity/community services in sixth semester. The idea of offering these courses and also creating space for developing more Sector Skill development courses covering different aspects of knowledge and skills is to create opportunities for employability of a commerce graduate and also expand the learner's sphere towards practical relevance of studying commerce discipline so that a learner can have a wide choice of courses to have a better living and to lead a meaningful and contented life. Keeping in view the needs of the Commerce students, Ability Enhancement Compulsory Courses have been designed in a manner that provides relevant knowledge and skills.
6. Based on Objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises in each unit in the courses to enable the students to placed in various organization and gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.
7. The courses are designed keeping in view the employability, entre research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
8. The courses are designed keeping in view the employability, entrepreneurship and skill development and innovation in the field of Commerce.
9. The Faculty members are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning methods and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the

students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

Learning Outcome-based Curriculum Framework (LOCF)

1. Introduction

In order to promote education in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and soft skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for skill development, employability, and entrepreneurship.

Quality higher education should provide improved knowledge and built up good nation.

Hence, improve the quality of commerce knowledge in our society by cultivating quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i) Governing curriculum improvement based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii) Enriching the quality of teaching and practical knowledge;
- iii) Involving students in discussions, problem-solving and to build up decision making ability;
- iv) Motivating the students to understand various concepts of commerce and its application to enable them apply in business and industry.

2. Learning Outcomes-based Approach to Curriculum Planning

The Undergraduate Degree in B. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at

facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B. Com. has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – surrounding knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- ✓ Programme design and syllabi development;
Teaching-learning pedagogy;
- ✓ Assessment of student learning levels;
- ✓ Providing required experience to students through outcome based learning activities in present situations.

2.1.Nature and area of the B.Com Programme

The B. Com. Programme provides an extensive and outcome based for learning, application, entrepreneurship, skill development and employability. The key areas of study in Commerce are:

- i. Marketing
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Operation Research
- x. soft – skills

Apart from these key areas present curriculum framework includes value education and certificate courses, etc., with an aim to learn in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Under graduate degree programmes in Commerce covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in B. Com.

The overall aim of B. Com. as a programme is to:

- i) Provide a fruitful environment that comprehensive engages students through an all-surrounding knowledge impartation;
- ii) Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- iii) Construct a sound theoretical knowledge;
- iv) Familiarizing students with recent market practices;
- v) Familiarizing students with present Auditing practices;
- vi) Encourage the students to advance a range of generic skills helpful in employment, skill development , internships, and social activities;

2.3. Key Outcomes supporting Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for B. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

1. Framing of syllabi
2. Students attributes
3. Qualification descriptors
4. Programme learning outcomes
5. Course learning outcomes
6. Necessity of having elective courses
7. Applications of commerce
8. Employability in banking, finance and other sectors.

3. Graduate Attributes in B. Com.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the end of each course along with blooms level. The characteristic attributes that a B. Com. Graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate extended standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as predecessor to various marketing developments, Accounting practices, Management practices, etc., since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce;
- ii. Ability to examine the results and apply them to various problems appearing in different areas of Commerce.

3.4 Problem solving

- i. Capability to presume a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion for marketing and business problems;
- iii. Able to distinguish solution to sustain problems originating in the diverse Management areas such as Finance, Marketing, Human Resource, and Taxation etc.

3.5 Research Related Skills

- i. Ability to search for, finds, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various areas of Commerce.

3.6 Self-directed Learning

Capability to work independently in miscellaneous projects as well as Auditing and accounting practices in various organisation which will confirm thorough learning of various facets of Commerce.

3.7 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, misrepresentation, and manipulation of information in business and auditing practices in the society;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4. Qualification Descriptors for B. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated by the students after becoming a graduate in this programme. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, Auditing, HR, Tax, Economics, and several other areas of Commerce;
- iv. Acquire various soft skills (like communication, computer literacy, organizing and analytical) required to manage complete business situation as well as life situations;
- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies , techniques and strategies;

- vi. Fulfill one's learning requirements to provide an insight of research and business practices in Commerce and inter-disciplinary areas;
- vii. Apply one's disciplinary knowledge and skills to analyse various business problems and solve complex problems with well-defined solution by framing new policies and creating new strategies.
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values, etc.

5. Program Specific Outcome

Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, skill development and good citizenship. The various learning outcomes of the programme are mentioned below:

5.1 Program Outcome

PO1. Commerce:

The three year B.Com program enables the students to gain a thorough fundamental knowledge in Commerce and Finance.

PO2. Problem Analysis:

The all inclusiveness of the course ensures that students are turned up to date in advanced accountancy. Courses from the introductory level, effective learning and enrich their knowledge for apply to the organizational levels.

PO3. Commerce Students and Society:

This equips the students to face the modern day challenges in commerce and Industry. Also enable them to meet the requirements of corporate sector.

PO4. Ethics:

Apply ethical principles and commit to the professional ethics and norms.

Po5. Environment and Sustainability:

To understanding the impacts on responsibility of pursuing the environment and demonstrate the need for sustainable developments.

PO6. Individual and Team Work:

Demonstrate the role playing ability and its effectiveness of an individual and as member or leader in diverse teams in multi- disciplinary settings.

PO7. Communication:

Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO8. Project Management and Finance:

Demonstrate the knowledge of the understanding of the fundamental principles of managing a project and apply the same in one's own work as a member and as a leader of a team, to manage project in a multi disciplinary environment.

PO9. Life – Long Learning:

Recognize the need for and have the preparation and ability to engage in independent and lifelong learning in the broadest context of technological change.

5.2Program Specific Outcome

PSO –1: Enriching the knowledge in theoretical and practical aspects at the undergraduate level.

PSO-2: Developing curiosity in the subject and encouraging them to pursue higher studies.

PSO3. Students are enabling to come out successfully in competitive examinations.

PSO–4: Developing students' skills, based on current trends by offering Job oriented, Entrepreneurial, certificate courses and Value-added courses.

(AUTONOMOUS)
ENATHUR, KANCHIPURAM - 631561
PG DEPARTMENT OF COMMERCE
B.COM DEGREE COURSE IN COMMERCE
CHOICE BASED CREDIT SYSTEM REGULATIONS
(Effective from the academic year 2022 – 2023)

1. ELIGIBILITY FOR ADMISSION :

Candidates for admission to the first year of the Degree of Bachelor of Commerce Courses, BBA and B.Sc. Information Systems Management shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras

2. ELIGIBILITY FOR THE AWARD OF DEGREE: -

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and also fulfilled the such conditions as have been prescribed thereof.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The main subject of Study for Bachelor Degree shall consist of the following and shall be in accordance with

APPENDIX - A

PART -I

Tamil or Other Languages

PART-II

English

PART-III

CORE Subjects, ALLIED Subjects and PROJECT/ELECTIVE with three courses.

PART-IV

1. (a) Those who have not studied Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses (level will be at 6th standard)
- (b) Those who have studies Tamil upto XII Std. and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses.
- (c) Other who do not come under a + b can choose non-major elective comprising of two courses.
2. Skill based subjects (Elective) (Soft Skills)
3. Environmental Studies
4. Value Education

PART-V

Extension Activities

5. EXTENSION ACTIVITIES (Part-V)

A candidate shall be awarded a maximum of 1 credit for Extension Service.

All the students shall have to enroll for NSS / NCC / NSO (Sports & Games) Rotract / Youth Red Cross or any other service organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First Year, he/she shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One Year will get HALF CREDIT and those who complete the attendance of 80 or more hours in Two Years will get ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION:

Scheme of Examination shall be as given in **APPENDIX - B**.

Model Scheme

Course Component Name of the course	Inst. Hour	Credits	Exam Hours	Max. Marks		
				Ext.mark	Int. mark	Total
PART-I Language				75	25	100
PART-II English				75	25	100
PART-III Core subject :				75	25	100
Core Subject				75	25	100
Allied Subject				75	25	100

<p>PART – IV</p> <p>1.(a) Those who have not studied Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Tamil comprising of two course (level will be at 6th Standard).</p> <p>(b) Those who have studies Tamil up to XII Std. and taken a Non-Tamil Language under Part-I shall take Advanced Tamil comprising of two courses.</p> <p>(c) Others who do not come under a + b can choose non-major elective comprising of two courses.</p>							
2*Skill based subjects(Elective) – (Soft Skill)							

The following procedure to be followed for Internal Marks:

Theory Papers:

Internal Marks

Tests (2out of 3)	10 marks
Attendance*	5 marks
Seminars	5 marks
Assignment	5 marks
	<u>25 marks</u>

***Break-up Details for Attendance**

Below 60%	- No marks
60% to 75%	- 3 Marks
76% to 90%	- 4 Marks
91% to 100%	- 5 Marks

Practical:

Internal Marks 40

Attendance	5 marks
Practical Test best 2 out of 3	30 marks
Record	5 marks
	<u>40</u>

Project:

Internal Marks	best 2 out of 3 presentations	20 marks
Viva		20 marks
Project Report		60 marks

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS:

- (i) Candidates shall register their names for the First Semester Examination after the admission in the UG Courses.
- (ii) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) Semester subjects.
- (iii) Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed therefore by the Syndicate from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorised Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

8. PASSING MINIMUM:

A candidate shall be declared to have passed:

- a) There shall be no Passing Minimum for Internal.
- b) For External Examination, Passing Minimum shall be of 40%(Forty Percentage) of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-voce.
- c) In the aggregate (External + Internal) the passing minimum shall be of 40% .

d) He/She shall be declared to have passed the whole examination, if he/she passes in all the papers and practicals wherever prescribed / as per the scheme of examinations by earning 140 CREDITS in Parts-I, II, III, IV & V. He/she shall also fulfill the extension activities prescribed earning a minimum of 1 Credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART – II ENGLISH:

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES:

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i), 60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class. .

PART-IV (consisting of sub items 1 (a), (b) & (c), 2, 3 and 4) as furnished in the Regulations 4 Part-IV supra.

PART -V EXTENSION ACTIVITIES:

Successful Candidates earning a minimum of Half Credit or a maximum of One Credit SHALL NOT BE taken into consideration for Classification / Ranking / Distinction.

10. RANKING

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Ranking / Distinction; provided in the case of Candidates who pass all the examinations prescribed for the Course with a break in the First Appearance due to the reasons as furnished in the Regulations 7. (iii) Supra are only eligible for Classification.

11. TRANSITORY PROVISION:

Candidates who have undergone the course of study prior to the academic year 2019 – 2020 will be permitted to appear for the examinations under those Regulations for a period of TWO years i.e. up to and inclusive of April/May 2022 Examinations. Thereafter, they will be permitted to appear for the examination only under the Regulations then in force.

12. PATTERN OF QUESTION PAPER

	Part - A (30 words)		
10 out of 12 questions	10 x 2 marks	=	20 marks
	Part – B (200 words)		
5 out of 7 questions	5 x 5 marks	=	25 marks
	Part - C (500 words)		
3 out of 5 questions	3 x 10 marks	=	30 marks

	Total		75 marks

13. EVALUATION AND GRADING SYSTEM

The performance of a student in each paper is evaluated in terms of percentage of marks with a provision for conversion to grade points (GP). Evaluation for each paper shall be done by a continuous internal assessment by the concerned paper teacher as well as by an end semester examination and will be consolidated at the end of the course. The term grading system indicates a Ten Point Scale of evaluation of the performances of students in terms of marks obtained in the Internal and External examinations, grade points and letter grade.

Once the marks of the Internal and End-semester examinations for each of the papers are available, they will be added. The marks thus obtained will then be graded as per details provided in table.

The sum of total performance in each semester will be rated by **Grade Point Average (GPA)** while the continuous performance from the second semester onwards will be marked by **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formula.

$$\text{GPA} = \frac{\text{Sum of [Credits acquired * Grade points]}}{\text{Sum of Credits acquired}}$$

For the calculation of Grade Point Average (GPA), G_i is the grade point awarded; C_i is the credit units earned for the i^{th} paper.

$$\text{CGPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where ‘ C_i ’ is the Credit earned for the paper i in any semester; ‘ G_i ’ is the Grade Point obtained by the student for the paper i and ‘ n ’ is the number of papers **passed** in that or **CGPA** = GPA of all the papers starting from the first semester to the current semester.

Note: The GPA and CGPA shall be calculated separately for the following five parts.

Part I: Language Course; Part II: English Language Course and Part III: Core Cs, Allied Cs, Part IV: NME, SBC, ES, VE, Part V: Extension activities.

Marks	Grade Point	CGPA	Letter point	Classification of Final Result
96 and above	10	9.51 and above	S+	

91 – 95	9.5	9.01 – 9.50	S	First Class with Exemplary
86 – 90	9.0	8.51 – 9.00	D++	First Class with Distinction
81 – 85	8.5	8.01 – 8.50	D+	
76 – 80	8.0	7.51 – 8.00	D	
71 – 75	7.5	7.01 – 7.50	A++	First Class
66 – 70	7.0	6.51 – 7.00	A+	
61 – 65	6.5	6.01 – 6.50	A	
56 – 60	6.0	5.51 – 6.00	B+	Second Class
51 – 55	5.5	5.01 – 5.50	B	
46 – 50	5.0	4.51 – 5.00	C+	Third Class
40 – 45	4.5	4.00 – 4.50	C	
Below 40	0	Below 4.00	F	Fail

The grade card / mark sheet issued at the end of the semester to each student will contain the following:

- The marks obtained for each paper registered in the semester
- The credits earned for each paper registered for that semester
- The performance in each paper by the letter grade point obtained
- The Grade Point Average (GPA) of all the papers registered for that semester and
- From the second semester onwards, the Cumulative Grade Point Average (CGPA) of all the papers and
- The class and grade of the student in the final CGPA.

APPENDIX - A

UG DEGREE COURSES UNDER VARIOUS FACULTIES

Sl.No.	Degree	Name of the Course	Name of the Faculty
1.	B.Com.	Bachelor of Commerce	Commerce
2.	B.Com. (AF)	Bachelor of Commerce (Accounting & Finance)	Commerce
3.	B.Com. (BM)	Bachelor of Commerce (Bank Management)	Commerce
4.	B.Com. (MM)	Bachelor of Commerce (Marketing Management)	Commerce
5.	B.B.A	Bachelor of Business Administration	Management Sciences
6.	B.Sc. (ISM)	Bachelor of Science (Information System Management)	Management Sciences
7.	B.Com.(CS)	Bachelor of Commerce (Corporate Secretaryship)	Commerce
8.	B.Com. (Co-operation)	Bachelor of Commerce (Co-operation)	Commerce

APPENDIX- B
SCHEME OF EXAMINATIONS
FIRST SEMESTER

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
I		Tamil or Other Language	3	4	25	75	100
II		Communicative English I	3	4	25	75	100
III	Core- I	Financial Accounting	4	6	25	75	100
	Core- II	Business Communication	4	6	25	75	100
	Allied – I	(1) Business Economics(OR) (2) Business Mathematics - I	5	6	25 25	75 75	100 100
IV	Soft skill	English for Commerce and Management I	3	2	40	60	100
IV	Non – Tamil students Tamil Students	Tamil (VI std) Non – Major Elective*	2	2	25	75	100
			24	30			
	Certificate Course						

SECOND SEMESTER

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
I		Tamil or other language	3	4	25	75	100
II		Communicative English II	3	4	25	75	100
III	Core –III	Advanced Financial Accounting	4	6	25	75	100
	Core –IV	Business Management	4	6	25	75	100
	Allied – II	(1) Indian Economy (OR) (2) Business Mathematics – II	5	6	25	75	100
IV	Soft Skill	English for Commerce and Management II	3	2	40	60	100
IV	Non – Tamil Students Tamil Students	Tamil (VI Std) Non – Major Elective *	2	2	25	75	100
			24	30			
	Certificate Course						

* Non-Major Elective – Any one of the following (Semester-wise)

I Semester

1. Basics of Computer

II Semester

1. Consumer Protection and Consumer Rights

2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health care Management

2. Basics of Tourism Management
3. Fundamentals of Disaster Mgt.
4. Concept of Self Help Group

THIRD SEMESTER

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
III	Core –V	Corporate Accounting	4	6	25	75	100
	Core –VI	Business Laws	4	5	25	75	100
	Core- VII	Banking Theory Law & Practice	4	5	25	75	100
	Core- VIII	Modern Marketing	4	5	25	75	100
	Allied – III	(1) Business Statistics OR (2) Rural Economics	5	6	25	75	100
IV	Soft skill	Computing skill	3	2	40	60	100
IV	Environmental Studies	<i>(Examination will be held in Semester IV)</i>		1			
			24	30			
	Certificate Course						

FOURTH SEMESTER

PART	STUDY COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
III	Core –IX	Advanced Corporate Accounting	4	6	25	75	100
	Core –X	Company Law	4	5	25	75	100
	Core –XI	Financial Services	4	5	25	75	100
	Core –XII	GST	4	5	25	75	100
	Allied –IV	(1) Elements of Operations research OR (2) International Economics	5	6	25	75	100
IV	Soft Skill	Computing skill	3	2	40	60	100
IV	Environmental Studies		2	1	25	75	100
			26	30			
	Certificate Course						

FIFTH SEMESTER

	COURSE	COURSE TITLE	Credit	Ins.	MARKS
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PART	COMPONENTS			Hrs/ Week	CIA	Ext. Exam	Total
	SEMESTER – V						
III	Core – XIII	Cost Accounting - I	4	6	25	75	100
	Core –XIV	Practical Auditing	4	5	25	75	100
	Core – XV	Innovation and Entrepreneurship	4	5	25	75	100
	Core – XVI	Financial Management	4	6	25	75	100
	Elective – I :	(1) Income Tax Law & Practice – I	5	6	25	75	100
		OR (2) Visual Basic Programming			25	75	100
IV	Value Education		2	2			
			23	30			
	Certificate Course						

SIXTH SEMESTER

PART	COURSE COMPONENTS	COURSE TITLE	Credit	Ins. Hrs/ Week	Marks		
					CIA	Ext. Exam	Total
III	Core – XVII	Cost Accounting - II	4	6	25	75	100
	Core –XVIII	Management Accounting	4	6	25	75	100
	Core - XIX	Business Environment	4	6	25	75	100
	Elective – II	(1) Income Tax Law & Practice – II	5	6	25	75	100
		Or (2) Visual Basic Practical			40	60	100
	Elective – III	(1) Human Resources Management	5	6	25	75	100
		OR (2) Portfolio Management			25	75	100
V	Extension activities		1				
			23	30			
	Certificate Course						

Course Title	FINANCIAL ACCOUNTING
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Credits	4
Hours/Week	6
Category	Major Core – Theory
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To enable the students to know about Concepts, Principles and applications in financial Accounting. To understand the system of book keeping. To understand practical knowledge for preparation of Financial Statements. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning of Accounting - Objectives of accounting - Importance of Accounting - Accounting Concepts and Conventions - Methods of Accounting –Classification of account – Golden rules of double entry system – Accounting cycle - Journal - Ledger accounts– Trial Balance – Cash book.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Meaning of Final Accounts – need for preparing final accounts – Components of final accounts – Procedure for preparing the Trading Account – Profit & Loss Account and Balance sheet - Adjustments in Preparation of Final Accounts.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

III	Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement (BRS) Meaning – Need - Cash book – Pass book – Overdraft – reasons for difference in cash book and pass book – preparation of BRS.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
IV	Depreciation - Meaning – need for providing depreciation - Causes – Factors determining the amount of depreciation – Methods of providing depreciation - Straight Line Method - Written Down Value Method – Annuity method - Concept of useful life Under Companies Act, 2013. Fire Insurance Claims – need for fire insurance - Calculation of Claim Amount - types of claims – Loss of stock and assets - Average Clause.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
V	Meaning - Features and Limitations - Distinction between Single Entry System and Double Entry System - Methods of Calculation of Profit: Statement of Affairs Method and Conversion Method - Preparation of final accounts from incomplete records - Distinction between Statement of Affairs and Balance Sheet.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

REFERENCE BOOKS

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S. Thothadri & S Nafeesa, Financial Accounting, Mc Graw Hill Education(India) Private Limited, Chennai.

E-Resources

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

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	Gain knowledge about basic principles and accounting records of financial accounting..	KL1,KL2
CO2	Imparts knowledge for preparation of financial statements in accordance with appropriate standards.	KL3
CO3	gain knowledge for preparation of BRS and application of basic principles to rectifying errors in accounting	KL4
CO4	Enough knowledge to prepare Depreciation accounting and Insurance claim.	KL5
CO5	knowledge to prepare final account from incomplete records	KL6

Course Title	BUSINESS COMMUNICATION
Credits	4
Hours/Week	6
Category	Major Core – Theory
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To enable the students to know importance of communication in commerce and trade and to draft business letters. • To make them use electronic media of business communication 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Definition - Methods - Types - Principles of Effective Communication - Characteristics and Guidelines of effective Business Communication - Barriers to Communication - Business letters layout.	12	CO1	KL2
II	Meaning - Kinds of Business letters - Inviting quotations - Sending Quotations - Placing Orders - Inviting tenders - Sales letters - Claims and Adjustment letters -Applications letters - Meaning - Types - Guidelines to write Application letters and Resumes.	12	CO2	KL2
III	Bank Correspondence - Insurance Correspondence - Agency Correspondence	12	CO3	KL3
IV	Reports - Types of reports steps of Report writing. Meetings - Types - Agenda - Minutes - Memorandum - Office Order - Circular notes.	12	CO4	KL4

V	<p>Role effects & Advantages of Technology in Business Communication Like - Fax - E-mail Text Messaging. Instant messaging & Modern Techniques like video conferencing.</p> <p>Electronic Bulletin Boards - Social Networking, strategic Importance of e-communication.</p>	12	CO5	KL5
REFERENCE BOOKS <ol style="list-style-type: none"> 1. Rajendra paul & Korlahalli.J.S. 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. M.S. Ramesh, C.C. Pattansheti , M.M. Kulkarni, R Chand Co., 5. Sundar. K, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai. 6. N. S. Raghunathan and B. Santhanam, Business communication, Margham Publication Chennai. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Apply business communication theory to solve workplace communication issues and able to know the communication barriers.	KL1
CO2	Gain enough skill to write different kinds of business letter	KL2
CO3	Utilize complex ideas in written and spoken skills.	KL3
CO4	Report writing skills and preparing agenda for a meeting.	KL4
CO5	Improve their skills to communicate effectively with the help of electronic media.	KL5

Course Title	BUSINESS ECONOMICS
Credits	5
Hours/Week	6
Category	Allied Paper
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To enable the students to gain knowledge about Economics in Business. • To know about the pricing methods & economics laws related to business. • To know about various Market Structure and Utility theories. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning and Definition - Scope and Importance of Business Economics – Wealth, Welfare and Scarcity Views on Economics- Positive and Normative Economics. Concepts: Production Possibility Frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Meaning of Demand - Determinants and Distinctions of Demand - Law of Demand - Elasticity of Demand - Demand Forecasting - Supply Concept and Equilibrium.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Law of Diminishing Marginal Utility - Equi Marginal Utility - Indifference Curve – Definition and Properties of Equilibrium.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

IV	Pricing Policies and methods - Cost - Revenue - Concept – Revenue and cost curves - Break Even Analysis- Law of Returns and Law of Variable Proportions.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
V	Price and Output Determination under Perfect Competition, Monopoly - Discriminating Monopoly- Monopolistic Competition - Oligopoly – Duopoly.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
REFERENCE BOOKS <ol style="list-style-type: none"> 1. S.Sankaran, Business Economics - Margham Publications - Chennai - 17. 2. P.L.Mehta, Managerial Economics - Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi - 02. 3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.. 4. H.L.Ahuja, Business Economics - Micro & Macro - Sultan Chand & Sons - New Delhi- 55 5. Lekhi R. K, Business Economics, Kalyani Publishers, New Delhi. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Gain knowledge about various theories in Economics	K1,K2,K3 K4,K5,K6
CO2	Understood important concept Demand and Supply functions in economics.	K1,K2,K3 K4,K5,K6
CO3	make them use of Utility theories.	K1,K2,K3 K4,K5,K6
CO4	know about the pricing methods & economics laws related to business.	K1,K2,K3 K4,K5,K6
CO5	know about various Market Structure.	K1,K2,K3 K4,K5,K6

Course Title	Basics of Computer
Credits	3
Hours/Week	2
Category	Soft Skill /Non Major Elective
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To impart hands on training to students on MS-Office. • The Course is designed to aim at imparting a basic level appreciation programme for the students. • To insist the essential need of the computer in all sectors. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to computers - Input Devices - Output Devices - Operating System	4	CO1	KL1
II	Text Manipulations - Usage of Numbering, Bullets, Footer and Headers - Usage of Spell check, Find & Replace Text Formatting - Picture insertion and alignment - Creation of documents, using templates - Creation templates - Mail Merge Concepts - Copying Text & Pictures from Excel.	4	CO2	KL2
III	Cell Editing - Usage of Formulae and Built-in Functions File Manipulations - Data Sorting (both number and alphabets) worksheet Preparation - Drawing Graphs - Usage of Auto Formatting	4	CO3	KL3
IV	Inserting Clip arts and Pictures - Frame movements of the above - Insertion of new slides - Preparation of Organization Charts - Presentation using Wizards Usage of design templates.	4	CO4	KL4

V	Introduction to Internet WWW E-Mail	4	CO5	KL5
REFERENCE BOOKS <ol style="list-style-type: none"> 1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd., 2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing 3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To know about the basics of Computer.	KL1
CO2	To know about the MS word programming software.	KL2
CO3	To know about the work sheet and graphs and the usage of auto formatting.	KL3
CO4	To learn about the PowerPoint presentation designing, preparation of charts and usage of templates	KL4
CO5	To educate about the basic version of internet.	KL5

Course Title	Basics of Retail Marketing
Credits	2
Hours/Week	2
Category	Non Major Elective
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To know the retail marketing types, importance and communicating tools. • To gain the knowledge about the franchising and role of information technology in retailing. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing	4	CO1	KL1
II	Functions of Retailing – Characteristics of Retailing – Types of Retailing – Store Retailing – Non-Store Retailing	4	CO2	KL2
III	Retail Location Factors – Branding in Retailing – Private Labeling – Franchising Concept.	4	CO3	KL3
IV	Communication Tools used in Retailing – Sales Promotion, e-Tailing- Window Display	4	CO4	L4
V	Supply Chain Management – Definition – Importance – Role of Information Technology in retailing.	4	CO5	KL5

REFERENCE BOOKS

1. Retail marketing Dr. L. Natarajan, Margham Publications, Chennai.
2. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
3. Retail Management – Suja Nair, Himalaya Publishing house.

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To understand the basic concept of Retail marketing and Growth of Retail Market in India	K1,K2,K3 K4,K5,K6
CO2	To know the various functions and types of Retailing	K1,K2,K3 K4,K5,K6
CO3	To facilitate of understanding of the concept of Branding, Labeling and Franchising.	K1,K2,K3 K4,K5,K6
CO4	To understand the sales promotion are used in Retailing	K1,K2,K3 K4,K5,K6
CO5	To know the concept of Supply Chain Management	K1,K2,K3 K4,K5,K6

Course Title	An Overview of ISO
Credits	2
Hours/Week	2
Category	Non Major Elective
Semester	I
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To acquire expertise to perform an ISO/IEC (internal/external) audits to professional criteria with confidence and provide factual audit report that will facilitate improvements to the management system. • To Provide the knowledge about the international standards in response to market needs of ISO. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified - Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.	4	CO1	KL1
II	QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000-Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement.	4	CO2	KL2
III	ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.	4	CO3	KL3
IV	ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.	4	CO4	KL4
V	ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.	4	CO5	KL5

REFERENCE BOOKS

1. Guide to ISO 9001-2000. A.K.Chakraborty, P.K.Basu and S.C.Chakravarthy, Asian Books Pvt. Ltd.

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To gain the knowledge about the ISO	KL1
CO2	It educates complete version of QMS (Quality Management System) in ISO	KL2
CO3	To know about ISO 9001- 2000 requirements and implementation of various clauses.	KL3
CO4	To impart the knowledge about the ISO 9001-2000 QIS operating software.	KL4
CO5	To Provide cognition about the ISO 9000 Internal Quality Audit	KL5

Course Title	Basics of Health Care Management
Credits	2
Hours/Week	2
Category	Non Major Elective
Semester	I
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To gain knowledge about personal and family hygiene and group health care by vaccination. • To enhance knowledge about social hygiene, environmental hygiene and communal health care and health awareness programme organized by Government and Non Government agencies. • To get consciousness about first aid and disaster management techniques. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills	4	CO1	KL1
II	Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns	4	CO2	KL2
III	Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.	4	CO3	KL3
IV	Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.	4	CO4	KL4
V	First Aid – Disaster Management Techniques like Epidemic Eruption Control, Management and Eradication.	4	CO5	KL5

REFERENCE BOOKS

1. Social and preventive Medicine, K. Park, Brimnot publishers
2. Back to Basics: Foundations of Healthcare Management Paperback – October, 2000, Health Administration Press

Web Recourses

1. <http://www.worldcat.org/title/introduction-to-health-caremanagement/oclc/925426632?referer=di&ht=edition>

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Capable of demonstrating comprehensive knowledge on self health maintenance and spiritual practice.	KL1, KL2
CO2	Ability to read and write family health care and group health care by vaccination	KL3
CO3	To demonstrates the Decision making skills, communal health care centers, Hospitals and statistical bodies.	KL4
CO4	To acquaint the students with the fundamental principles of Health awareness programme	KL5
CO5	To Understand Definitions and Terminologies used in Disaster Management	KL6

Course Title	Advanced Financial Accounting
Credits	4

Hours/Week	6
Category	Major Core – Theory
Semester	II
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • Enable the students to get a comprehensive understanding of the Financial Accounting. • Make the students know the various methods of maintaining the accounting records in various forms of Business. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning - Objects of Branch Accounts - Types of Branches - Accounting in respect of Dependent Branches: Debtors System; Stock and Debtors System - Independent Branches - Incorporation of Branch Trial Balance in Head Office Books.	10	CO1	KL1
II	Meaning of Departments and Departmental Accounting – Distinction between Departments and Branches- Need for Departmental Accounting – Advantages of Departmental Accounting - Apportionment of Indirect Expenses – Inter Departmental Transfers at cost and Selling price - Preparation of Departmental Trading, Profit & Loss Account and Balance Sheet.	14	CO2	KL2
III	Meaning and Features of Hire Purchase System - Calculation of Interest – Books of Hire Purchaser and Books of Hire Vendor - Default and Repossession - Hire Purchase Trading Account. Meaning of Instalment System -Distinction between Hire Purchase System and Instalment System	12	CO3	KL3
IV	Admission of a partner - New Profit Sharing Ratio - Calculation of Sacrificing Ratio - Retirement of a Partner - Gaining Ratio - Death of a Partner - Treatment of Goodwill as Per AS 26.	12	CO4	KL4

V	Dissolution of a Firm - Modes of Dissolution - Insolvency of a Partner (Garner Vs Murray rule) – Insolvency of all the Partners – Piecemeal Distribution: Proportionate Capital Method and Maximum Loss Method.	12	CO5	KL5
<p>Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.</p> <p>REFERENCE BOOKS</p> <ol style="list-style-type: none"> 1. Gupta, R.L & Gupta, V.K, Advanced Accounting, SulthanChand& Sons, New Delhi. 2. Jain &Narang, Financial Accounting, Kalyani Publishers, New Delhi. 3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai. 4. Shukla&Grewal, Advanced Accounting, S. Chand& Co., New Delhi. 5. Tulsian P.C. - Financial Accounting. 6. Parthasarathy, S. &Jaffarulla, A. Financial Accounting, Kalyani Publishers, New eDelhi. 7. S. Thothadri& S Nafeesa, Financial Accounting, Mc Graw Hill Education (India) Private Limited, Chennai. <p>E-Resources</p> <p>www.accountingcoach.com</p> <p>www.accountingstudyguide.com</p> <p>www.futureaccountant.com</p> <p>www.onlinelibrary.wiley.c</p>				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
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CO1	To know the accounting techniques with respect to Branch Accounts.	KL1
CO2	To understand the accounting procedures to prepare final account in Departmental Accounting.	KL2
CO3	To know the accounting entries in Hire purchase and Installment purchase system.	KL3
CO4	To know the fundamental procedures in partnership accounting and treatment of Good will as per AS-26.	KL4
CO5	To gain knowledge and accounting skills to preparation of various accounts in dissolution of partnership firm.	KL5

Course Title	Business Management
Credits	4

Hours/Week	6
Category	Major Core - Theory
Semester	II
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To familiarize the students with the concepts and principles of management. • To provide opportunities to apply the general functions of management in day. • To enable them to analyze and understand the environment of the organization. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Management - Meaning, Definition, Importance, Nature - Management and administration - Functions of Management. Levels of management - roles of manager, Management as a Science or Art, Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Planning - Meaning, Definition, importance, process, types – methods of Planning. Policies – Meaning and types. Obstacles to effective planning. Decision making - Steps, Types, Decision Tree.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Organization - Importance - Principles of Organisation. Delegation & Decentralization - Departmentation - Span of Management. Organizational structure: line&staff and functional - Staffing - recruitment – Sources of recruitment. selection - Training, promotion and appraisal.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
IV	Directing – Meaning. Motivation - Theories of motivation (Maslow, Herzberg, Douglas McGregor's Theory X and Theory Y and Vroom's theories) Motivation techniques. Leadership - Definition - Qualities - Theories and approach to leadership-styles of leadership.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

V	Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional) - Use of Computers in managing information - Concepts of keizen - six sigma.	14	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
Text Books: 1. Business Management, Gupta C.B, Sultan Chand & Sons Publications 2. Principles and Practice of Management, Pillai. R S N & Kala. S, Sultan Chand & Sons Publications Suggested Readings: 1. Gupta C.B, Business Management, Sultan Chand & Sons, New Delhi, 15th Revised Edition, 2018. 2. Pillai. R S N & Kala.S, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 1st Edition, 2013. 3. Prasad.L.M., Principles and Practice of Management, Sultan Chand & Sons; Eighth edition, 2013. 4. Pagare Dinkar, Business Management, Sultan Chand & Sons, New Delhi, 2018.				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the principles of management and roles and skills of a manager.	KL1, KL2
CO2	To apply planning, organising, decision-making, Staffing and Directing procedures in the organizations.	KL3
CO3	To Understand organizing and staffing.	KL4
CO4	Analysis of situation that requires specific leadership control.	KL5
CO5	To Understand the range of motivation, coordination, leadership, dynamics and control in the business.	KL6

Course Title	INDIAN ECONOMY
Credits	5
Hours/Week	6
Category	Allied Paper

Semester	II
Regulation	2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To enable the students to know the development and major problems in Indian economy. • To facilitate the understanding of various Government measures for Economic Development. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Economic Growth and Economic development features of Economic Development-Indicators of Economic development-National Income Basic concepts and computation of National Income.	12	CO1	KL1
II	Major Problems of Indian Economy - Poverty _ Unemployment - Population - Foreign Trade -Foreign trade and Balance of Payment.	12	CO2	KL2
III	Agriculture - Contribution to Economic development - Green Revolution - Irrigation – Minor Medium, Major Irrigation works land reforma - Food Problem Food policy and public distribution system.	12	CO3	KL3
IV	Industry - Role of industries in Economic development large and small scale industries – New economic policy 1991	12	CO4	KL4
V	Services in India's Growth process - Infrastructure Economic development - India's External sector,policies, Development and Issues - Foreign Direct Investment Trends and Issues - Bank and the WTO.	12	CO5	KL5

Reference Books:

1. I.C.Dhingra, Indian Economy, Sultan Chand Publications. New Delhi.
 2. Ruddar Datt & K.P.M. Sundaram , Indian Economy –S.Chand & Sons
 3. K.N.Agarwal, Indian Economy-Problem of Development of Planning-Vishwa Prakasam-New Age of International Ltd
 4. S.K.Misra & V.K.Puri, Indian Economy – Its Development – Himalaya Publishing House Mumbai
 5. T.Aryamala, Indian Economy-Vijay Nicole publications Chennai.
- S.Sankaran, Indian Economy - Margham Publications - Chennai - 17.

E-Resources

planningcommission.nic.in

jagranjosh.com

Povertycure.org

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Know the indicators of economic development and basic concepts for computations of National Income.	KL1
CO2	Understand the major problems in Indian Economy and also know about balance of payment in foreign trade.	KL2
CO3	gain knowledge about the public distribution system and major contribution of Agricultural sector in Indian Economy	KL3
CO4	Understand the role of Industries in Economic development in India.	KL4
CO5	know the service sector contribution and Foreign direct investment trends and issues.	KL5

Course Title	CONSUMER PROTECTION AND CONSUMER RIGHTS
Credits	3
Hours/Week	4

Category	Non Major Elective
Semester	II
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To learn about the consumer protection act 1986 & 2019, Rights of the consumer Redressal Mechanism. To give the knowledge about the consumer protection council- 3 tier system eligibility to apply the council. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Introduction of consumer protection act 1986-other amendments-salient features	4	CO1	KL1
II	Definitions of the terms- : consumer - appropriate laboratory - complainant - consumer dispute -complaint-restrictive trade practice.	4	CO2	KL2
III	The various consumer rights:-right to safety, Right to information, Right to choose, -right to be heard -Right against exploitation -Right to consumer education	4	CO3	KL3
IV	Consumer protection councils:-Central - State.	4	CO4	KL4
V	Consumer disputes redressal agencies:-Direct forum-state commission-national commission	4	CO5	KL5
REFERENCE BOOKS <ol style="list-style-type: none"> Lectures on Torts and Consumer Protection Laws by Dr.Regia Surya Rao--Asia Law House. Hyderabad. Consumer Protection Laws --By Prof.Rakesh Khanna--Central Law Agency. 				

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To know about the consumer protection act 1986 & 2019	K1,K2,K3 K4,K5,K6
CO2	To educate the pupil about protection of consumer, consumer disputes, the monopolistic restrictive trade practice 1969 and its features.	K1,K2,K3 K4,K5,K6
CO3	To provide the knowledge about various consumer rights and how to educate the consumer.	K1,K2,K3 K4,K5,K6
CO4	The pupil to know the consumer protection council.	K1,K2,K3 K4,K5,K6
CO5	The pupil aware about consumer dispute Redressal Agencies, eligibility criteria, relating to district –state-central of consumer protection commission.	K1,K2,K3 K4,K5,K6

Course Title	BASICS OF TOURISM MANAGEMENT
Credits	3
Hours/Week	4
Category	Non Major Elective
Semester	II
Regulation	2022 - 2023

Course Objectives:**The students will be able to-**

- Familiarizing student with the fundamental concept, growth and development of tourism.
- Understand the importance of tourism legislation and its usage in the current scenario.

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Definition of tourism and the need for tourism. The birth, growth and development of tourism - factors influencing growth of tourism - tourism in India and abroad.	4	CO1	KL1
II	Tourism - planning - need for planning - government's role in planning - tourism under five year plans. Tourism marketing - concepts and importance.	4	CO2	KL2
III	Tourism and culture - tourism and people: tourism and economic development - tourism and growth of related industry, tourism and employment.	4	CO3	KL3
IV	Tourism pricing - methods of pricing - tourism promotion - advertising costs - steps in planning an advertising campaign.	4	CO4	KL4
V	Tourism and government administrative systems - ministry of tourism - department of tourism - Indian tourism development corporation - world tourism organization - travel agents in India.	4	CO5	KL5

REFERENCE BOOKS

1. Tourism and hotel industry in India - Anand M.M.
2. Perspectives of Indian Tourism in India - Clib SN.
3. Successful tourism management - PranNath Seth.
4. The management of tourism - Bukart A J.
5. The social implications of tourism development - Butler R W

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To understands the basic concepts of tourism.	K1,K2,K3 K4,K5,K6
CO2	To know about planning approaches and indicators, design and innovations	K1,K2,K3 K4,K5,K6
CO3	Explain the diverse nature of tourism, including culture and place	K1,K2,K3 K4,K5,K6
CO4	To understand about the pricing & promotion of tourism products	K1,K2,K3 K4,K5,K6
CO5	Imparting knowledge to the students about the organizations in tourism industry and travel agents in India	K1,K2,K3 K4,K5,K6

Course Title	FUNDAMENTALS OF DISASTER MANAGEMENT
Credits	3
Hours/Week	2
Category	Non Major Elective
Semester	II
Regulation	2022 - 2023

Course Objectives:

The students will be able to-

- To develop an understanding of the process of Disaster Management.
- To understand the mitigation programmes of Disaster Management.
- To develop an understanding of the Disaster Management policy and Legislation.

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning, Definition, Basic Aspects and Types of Disasters.	4	CO1	KL1
II	Stages IN Disaster - Pre, During and Post Disaster.	4	CO2	KL2
III	Disaster Mitigation – Guiding Principles of Mitigation. Formulation and Implementation of Mitigation programmes.	4	CO3	KL3
IV	Disaster Training – Utilisation of Resources, Training and Public Awareness.	4	CO4	KL4
V	Disaster Management Policy and Legislation; Disaster Management – Strategy in India.	4	CO5	KL5

REFERENCE BOOKS

1. “Disaster Management” , I sundar, T. Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
2. “Disaster Management” , A Disaster Manager’s Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Pre cautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To enable to know about basic aspects and types of disasters.	KL1
CO2	To gain knowledge about stages in disaster.	KL2
CO3	To know the guiding principles of mitigation and mitigation programmes.	KL3
CO4	To understand about the utilization of resources, public awareness and disaster training.	KL4
CO5	To know about disaster management policy and its legislation.	KL5

Course Title	CONCEPT OF SELF HELP GROUP
Credits	3
Hours/Week	2
Category	Non Major Elective
Semester	II
Regulation	2022 - 2023

Course Objectives:**The students will be able to-**

- To develop an understanding of the basic concepts of SHGS.
- To enable the students Understand the operative mechanisms of SHGS
- To Help the students to know about the various activities undertaken by SHGS
- To help the students to understand the concept of women empowerment through SHGS
- To develop an understanding of the role of govt. & NGO's for the development of SHGS.

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Meaning, Concept and Functions of SHGS	4	CO1	KL1
II	Women empowerment through SHGS	4	CO2	KL2
III	Micro finance through SHGS	4	CO3	KL3
IV	Social Development through SHGS	4	CO4	KL4
V	Role of Govt. and NGO's in fostering SHGS	4	CO5	KL5

REFERENCE BOOKS

- Clinical approach to promotion of entrepreneurship” ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. “India economic Empowerment of Women”, V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
 3. “Readings in Microfinance”, N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
 4. “Rural Credit and Self Help Groups, Micro finance needs & concepts in India”, K.G.Karmakar, Sage publications, New Delhi, 1999.
 5. “Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
 6. “Women's Own; the Self help movement of Tamil Nadu”. C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

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COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To educate the knowledge about basics of SHGS.	KL1
CO2	To understand the level of women empowerment through SHGS.	KL2
CO3	To know about the various microfinance through SHGS.	KL3
CO4	To gain the knowledge about the social development through SHGS.	KL4
CO5	To aware about the role of government and NGO's in fostering SHGS.	KL5

Course Title	CORPORATE ACCOUNTING
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Credits	4
Hours/Week	6
Category	Major Core - Theory
Semester	III
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To enable the students to know about accounting procedure in Corporate Accounting • To enable the students to know about the procedures for issue of Shares of Companies. • To Know about Preparation of final accounts according to Companies Act, 2013. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO_s	Cognitive Level
I	Company Accounts – Introduction – Legal Provisions Regarding Issue of Shares, Application, Allotment, Calls, Calls-in-Arrears, Calls-in-Advance, Issue of Shares at Premium- Issue of Shares at Discount- Forfeiture of Shares - Re-Issue – Accounting Entries.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Meaning–Types of Debentures - Issue – Redemption of Debentures – Underwriting of Shares and Debentures - Determining the Liability of Underwriters including Firm Underwriting. Redemption of Preference Shares	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Preparation of Statement of Profit & Loss and Balance Sheet (as Per Schedule III) - Managerial Remuneration, Implication of Section 193 and 194 of the Companies Act, 2013.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
IV	Profit Prior to Incorporation-Alteration of Shares Capital- Internal Reconstruction and Reduction of Capital.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

V	Methods of Valuation of Goodwill – Average Profit Method – Super Profit Method – Capitalisation Method. Methods of Valuation of Shares- Net Assets Method – Yield Method – Fair Value Method.	13	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
<p>Note: Questions in section A, B and C Shall be in the proportion of 20:80 between theory and problems.</p> <p>Text Books</p> <ol style="list-style-type: none"> 1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi. 2. T.S.Reddy&A.Murthy, Corporate Accounting, Margham Publications, Chennai. <p>Reference Books</p> <ol style="list-style-type: none"> 1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi. 3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai. 4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Gaining accounting knowledge on issue of shares, debentures and preparation of final accounts of companies.	KL1, KL2
CO2	Acquiring Knowledge about the conditions of redemptions of preference shares and computation of liabilities of underwriters.	KL3
CO3	Acquiring knowledge for preparation Statement of profit or loss and Balance sheet of companies.	KL4
CO4	Gaining knowledge for calculation of profit prior to incorporation, alteration of share capital and capital reductions.	KL5
CO5	Gaining knowledge about the various methods of valuation shares and good will.	KL6

Course Title	BUSINESS LAWS
Credits	4
Hours/Week	5
Category	Major Core - Theory
Semester	III
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To enable the students to understand the concept of Legal Environment related to business. • To highlight the Provisions of Law governing the General Contract and Special Contract with Recent Amendments. • To enable the students to understand the Legal Remedies available in the Law to the Business and other People. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Indian Contract Act - Meaning - Definition of law - Nature and Elements of Contract. Kinds of Contracts - Competent to Contract.	12	CO1	KL1,KL2
II	Offer - Definition - Forms of offer - Requirements of a valid offer. Acceptance - Meaning - Legal Rules as to a Valid Acceptance – Consideration- Definition - Types -Essentials.	12	CO2	KL2,KL3
III	Performance of contracts - Actual Performance- Attempted performance- Quasi Contract - Definition and Essentials. Termination -Discharge of contract - Modes of Discharge - Consequences of Breach of contract - Remedies available for Breach of contract.	12	CO3	KL4,KL6

IV	Contract of Indemnity and Guarantee- Rights & Discharge of Surety - Contract of Bailment- Contract of Pledge -Rights & Duties of Bailor and Bailee - Rights & Duties of Pawnor and Pawnee - Contract of Agency. Sale of Goods Act - Contract of Sale - Sale Vs Agreement to sell.	12	CO4	KL2,KL3
V	Definition - Digital Signature - Electronic governance- Attribution, Acknowledgement and Dispatch of Electronic Records - Regulation of Certifying Authorities - Digital Signatures Certificates	12	CO5	KL5
Suggested Readings 1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai 2. Kapoor, N.D. Business Laws, Sultan Chand and Sons. 3. Sreenivasan, M.R. Business Laws, Margam Publications. 4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons. 5. Badre Alam, S. & Saravanel, P. Mercantile Law 6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi E-Resources www.cramerz.com www.digitalbusinesslawgroup.com http://swcu.libguides.com/buslaw http://libguides.slu.edu/businesslaw .				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Know the important role of business law in an economic, political and social context.	KL1,KL2
CO2	Understand the fundamental legal principles related to contractual agreements and lawful consideration.	KL2,KL3
CO3	Improves knowledge about the performance of contract and breach of contract and its remedies.	KL4,KL6
CO4	Acquiring knowledge about Sale of Goods Act 1930 and know the procedure of Bailment and Pledge.	KL2,KL5
CO5	Enlightens the Information Technology Act 2000 and e-governance procedures.	KL5

Course Title	BANKING THEORY, LAW AND PRACTICE
Credits	4
Hours/Week	5
Category	Major Core - Theory
Semester	III
Regulation	2022 -2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To facilitate the understanding of the origin and the growth of the Indian banking system. To educate the operating system of banks To understand the latest developments in Indian banking sector 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	History of Banking - Indian Banking System – components - Phases of development - Banking structure in India - Payment banks and Small Banks - Classification of banks. Commercial banking - Definition – functions - Banking system - Universal banking - Role of Banks in Economic Development. Central Banking - Definition - Need - Principles - Central Banking Vs Commercial Banking - Functions of Central bank.	12	CO1	KL1,KL2
II	Establishment - Objective - Legal Framework - Functions - SBI - Origin and functions - Personal Banking - International Banking - Trade Financing – NABARD - Objectives and Functions - Co-operative banks - Meaning and Definition - Features – Structure - Co-operative banks Vs Commercial banks - EXIM BANK- International Monetary Fund.	12	CO2	KL2,KL3
III	Meaning - Services - e-Banking and Financial Services - Initiatives - Opportunities - Internet Banking - Meaning - Internet Banking Vs Traditional Banking - Services - Drawbacks - Frauds in Internet Banking. Mobile Banking - Meaning - Features - Services - Security Issues - Electronic Mobile	12	CO3	KL2,KL3

	Wallets. ATM - Evolution - Concept - Features - Types - Mechanism - Functions. - Credit Cards - Drawback - Electronic money - Meaning - Categories - Merits of E-Money - Electronic Funds Transfer (EFT) - RTGS - NEFT- - Meaning - Steps - Benefits.			
IV	Opening - Types of Accounts - FDR - Steps in Opening Accounts - Savings Vs Current Account - 'Donations Mortis Causa' - Passbook - Bank Customer Relationship - Special Types of customers - KYC norms. Bank Lending - Lending sources -Loan evaluation process - Securities of lending - Factors influencing Bank lending - Non -Performing Assets (NPAs) Early warning signals- Management of NPAs- Remedies Available-Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act. -Definition -Letter of Credit–Negotiable Instruments - Meaning - Characteristics - Types. Crossing - Definition - Objectives - Crossing and negotiability - Consequences of crossing	12	CO4	KL4,KL5
V	Meaning - Cheque - Kinds of Endorsements- Dishonoring of cheque - Discharge of paying banks - Payment of a crossed cheque - Material alteration - Statutory protection under Section 85 - Refusal of cheque payment. Collecting Banker - Statutory protection under section 131 - Collecting banker's duty - RBI instructions - Paying banker Vs Collecting Banker - Customer grievances - Grievances redressal - Banking Ombudsman.	12	CO5	KL4,KL5,KL6

REFERENCE BOOKS

1. Gupta, R K BANKING Law and Practice, Jain Book Agency, 2001, New Delhi
2. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi
3. Maheswari, S.N. Banking Law Theory and Practice, Kalyani Publications, 2011, Mumbai
4. Santhanam B, Banking Theory Law and Practice, Margam Publications
5. Nirmala Prasad, Banking and Financial Services, Himalaya Publications
6. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publications, 2015, Chennai.

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	Get acquainted with the basic knowledge of the banking process	KL1,KL2
CO2	Gain knowledge on various types of banks and its legal frameworks.	KL2,KL3
CO3	Understand the steps taken by the banks for e-banking procedures.	KL3,KL3
CO4	Update the knowledge about the paying and collecting bankers.	KL4,KL5
CO5	To familiarize with different forms of crossing and customer grievances	KL4,KL5,KL6

Course Title	MODERN MARKETING
Credits	4
Hours/Week	5
Category	Major Core - Theory
Semester	III
Regulation	2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To understand the current role of marketing in the business and society. To develop the cognitive and analytical ability with application of marketing knowledge required for marketing career prospects. To enable the students to understand the features of the Indian Marketing. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Marketing – Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Market Segmentation – Concept –Benefits – Basis and levels. Introduction to Consumer Behaviour – Need for study – Consumer Buying Decision Process- Consumer Protection Act- Salient Features. Buying Motives.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Marketing Mix- Meaning – Product - Introduction- Product policy – Product Planning – Stages of New Product Development- Introduction to PLC – Packaging – Branding – Labeling – Product Mix-Price – Pricing Policies and Methods.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
IV	Channels of Distribution – Levels- Channel Members- Promotion-Communication Mix- Sales Promotion and Personal Selling.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

V	Role of Advertising in Brand building. Factors consider for Media selection- Types of Advertising -AIDA Sand DAGMAR.-Ethics in advertising. Online Marketing - Introduction and meaning. Benefits of online marketing to sellers and consumers. Limitations of online marketing. Problems of online marketing in India.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
Suggested Readings <ol style="list-style-type: none"> 1. Rajan Nair, Marketing , Sulthan Chand & Sons, New Delhi. 2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi 3. Gandhi, J C, Marketing, Himalaya Publications. 4. Santhanam, Marketing, Margham Publications, Chennai 5. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd., Chennai E- Resources www. Marketmotive.com http://emailmarketing.comm100.com/email-marketing-tutorial/ www. Marketing91.com				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Identify the scope, role and significance of marketing in Industries.	K1,K2,K3 K4,K5,K6
CO2	Understand the various marketing concepts and product planning process.	K1,K2,K3 K4,K5,K6
CO3	Coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firm.	K1,K2,K3 K4,K5,K6
CO4	expertise the various channels of distribution	K1,K2,K3 K4,K5,K6
CO5	know the new horizons in digital marketing.	K1,K2,K3 K4,K5,K6

Course Title	BUSINESS STATISTICS
Credits	5
Hours/Week	6
Category	Allied Paper
Semester	III
Regulation	2022 -2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To facilitate the understanding of the relevance and necessity of the statistics in the current scenario. To customize the importance and applications of Business Statistics for the commerce students To enable the students to familiarize with basic statistical tools and techniques. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Business statistics – Meaning – Definition – Objectives – uses and Limitations – Functions – Primary and Secondary Data: Meaning and methods of collecting data. Classification and Tabulation of data – Diagrammatic and Graphical presentation of data.	12	CO1	KL1,KL2,KL3 KL4,KL5,KL6
II	Measures of Central Tendency – Arithmetic mean – Median – Mode – Geometric mean – Harmonic mean – Measures of Variation – Range – Quartile Deviation – Mean Deviation – Standard Deviation.	12	CO2	KL1,KL2,KL3 KL4,KL5,KL6
III	Measures of Skewness and Kurtosis – Karl Pearson's Coefficient of Skewness – Bowley's Coefficient of Skewness – Correlation – Methods of studying Correlation – Scatter diagram method – Karl Pearson's method – Spearman's Rank Correlation method.	12	CO3	KL1,KL2,KL3 KL4,KL5,KL6

IV	Regression – Regression Lines - Regression Equations – Time Series – Utility of Time Series Analysis – Components of Time Series – Secular Trend – Seasonal Variations – Cyclical Variations – Irregular or Erratic Variations –Measurement of Trend – Freehand or Graphic method – Method of Semi-averages – Moving averages method – Method of Least Square.	12	CO4	KL1,KL2,KL3 KL4,KL5,KL6
V	Index Numbers – Definitions – Uses – Types of Index Numbers – Methods of constructing Index Numbers – Un-weighted Index Numbers – Weighted Index Numbers – Quantity and Volume Index Numbers – Cost of Living Index Number - Test of adequacy of Index Number Formulae – Unit Test – Time Reversal Test – Factor Reversal Test.	12	CO5	KL1,KL2,KL3 KL4,KL5,KL6

Note: Question paper shall cover 20% theory and 80% problem

REFERENCE BOOKS

1. Dr.S.P.Gupta, Sultan Chand & Sons Publication, Business Statistics.
2. P.R Vittal, Business Statistics Margam publication
3. S.C.Gupta and V.K.Kapoor. Fundamentals of Statistics Himalayan Publication.
4. Dr.S.P.Rajagopalan and Sattanadhan Busines Statistics and Operational Research VijayNichole Publications

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Apply a basic knowledge of statistics to business and also know the data collection methods and presentation of data.	K1,K2,K3 K4,K5,K6
CO2	Know the various techniques used in measures of central tendency and measures of variations.	K1,K2,K3 K4,K5,K6
CO3	Apply correlation models to analyze the relationships between two variables and measures of Skewness.	K1,K2,K3 K4,K5,K6
CO4	Apply Regression models to construct the regression lines and predict the variables.	K1,K2,K3 K4,K5,K6
CO5	Gaining knowledge for constructing Index numbers and testing its adequacy.	K1,K2,K3 K4,K5,K6

Course Title	Rural Economics
Credits	5
Hours/Week	6
Category	Allied Paper
Semester	III
Regulation	2022 – 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • .Familiarizing the theories and concepts of rural economics. • Critically and creative thinking about the rural economics. • Acquainting the structure of rural economies- farming, industrialization and possible interactions, rural organizations and problems in rural economics. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Structure of the Rural Economy of India – Predominance of the Rural sector in the Indian Economy – Features of the Indian Rural Economy.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Role of Agriculture in Rural Development – Pattern of Agricultural holding – Strategy of Agricultural development and Green Revolution – Problems of Agricultural Labourers and Artisans in the Rural Economy – Measures to solve their problems.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Non-farm sector in the Rural Economy – Role of Small Scale Industries, Cottage industries, Khadi and village Industries in the Rural Economy.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

IV	Rural Indebtedness – Causes and magnitude – Role of RBI, Commercial Banks, RRBs and NABARD in rural Economy.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
V	Poverty and unemployment Problem in the rural Economy – Steps taken to solve the problems – Rural Development – Strategy for Rural Development with special reference to PURA.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
REFERENCE BOOKS 1. Rural Economics – T.N.Chhabra and P.L.Taneja 2. Rural Economics - I.C.Dhingra 3. Fundamentals of Rural Economics – S.S.M.Desai. 4. Rural Economy of India – A.N.Agrawal and Kundan Lal				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Identify the scope, role and significance of rural economies.	K1,K2,K3 K4,K5,K6
CO2	Analyse and understand of agriculture in rural development.	K1,K2,K3 K4,K5,K6
CO3	Understand interconnections between rural economy and farming, types of rural industries and interconnections with industrialization.	K1,K2,K3 K4,K5,K6
CO4	Explore and analyse the roles and functions of financial institutions in rural economics and overall development.	K1,K2,K3 K4,K5,K6
CO5	Understanding the prevailing poverty and inequalities in rural areas and the importance of improving rural economies for sustainable development.	K1,K2,K3 K4,K5,K6

Course Title	ADVANCED CORPORATE ACCOUNTING
Credits	04
Hours/Week	06
Category	Major Core - Theory
Semester	IV
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To understand the various accounting procedures of Amalgamation, Absorption, Liquidation of companies. To know about the preparation of financial statements of Banking and Insurance Companies. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Purchase consideration – Methods - Amalgamation in the Nature of Merger or Purchase – Absorption (AS 14) and External Reconstruction.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Meaning – Preparation of Liquidator’s Final Statement of Account – Calculation of Liquidator’s Remuneration - Order of Payments – Preferential Creditors – Liquidator’s Remuneration - Liquidator’s Final Statement of Account.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	NPA – Interest on Doubtful Debts – Rebate on Bills Discounted – Preparation of Bank Profit & Loss Account and Balance Sheet. Life Insurance – Ascertaining Correct Assurance Fund – Revenue Account – Valuation Balance Sheet - Profit & Loss account – Balance Sheet (New format). General Insurance (Fire and Marine) – Revenue Account – Profit & Loss Account – Balance Sheet (New format).	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
IV	Capital Profit - Revenue Profit - Cost of Control - Minority Interest– Elimination of Common Transactions – Unrealised Profits and Inter-company owing– Revaluation of Assets and Liabilities –Treatment of dividend - Consolidated Balance Sheet	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

V	Limitations of Historical Accounting – Meaning of Inflation Accounting – Methods of Inflation Accounting – CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory – CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.	13	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
Text Books 1. S.P.Jain & K.L.Narang Advanced Accountancy, Kalyani Publishers, New Delhi. 2. T.S.Reddy & A.Murthy, Corporate Accounting, Margham Publications, Chennai. Reference Books 1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi. 2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi. 3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai. 4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Acquiring knowledge on accounting procedures in amalgamation, absorption and external reconstruction of companies.	K1, K2
CO2	: Gaining Knowledge about order of payments and preparation of liquidator's final statement of account.	K3
CO3	Acquiring knowledge to prepare Revenue account and Balance Sheet of Banking and Insurance Companies and Balance.	K4
CO4	Gaining knowledge related to preparation of consolidated balance sheet of holding and its subsidiary company.	K5
CO5	Gaining knowledge in related to accounting for price level changes	K6

Course Title	COMPANY LAW
Credits	4
Hours/Week	5
Category	Major Core-Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To enable the students to acquaint with the provisions of Companies Act, 2013. •To gain knowledge on Memorandum of Association, Articles of Association and Prospectus. •To provide knowledge on the conduct of meeting, passing resolution and modes of winding up 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO_s	Cognitive Level
I	Meaning- Definition - Types of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company).	12	CO1	KL1
II	Incorporation of Company-Memorandum of Association &Articles of Association - Contents-Prospectus-Contents-Types (Statement in Lieu of Prospectus,Shelf Prospectus, Red Herring Prospectus).	13	CO2	KL2
III	Meaning of Shares-Kinds of Shares-Voting Rights-Bonus Shares-Rights Shares-Sweat Equity Shares - Dividends – Interim Dividend – Dividend Warrant - Debentures-Meaning– Types of Debentures.	15	CO3	KL3

IV	Directors-Women Directors-Independent Directors-Director Identification Number (DIN)– Appointment – Qualifications – Disqualifications – Powers, Duties & Liabilities – Removal of Directors.	10	CO4	KL4
V	Meeting- Types- Notice of Meeting-Quorum-Proxy-Board of Directors Meeting-Resolutions – Winding up – Modes of Winding-up - Reconstruction and Amalgamation – Procedures - Amalgamation of Companies in National Interest.	10	CO5	KL5
Reference Books 1. Kapoor, N.D., Company Law, Sultan Chand and Sons, New Delhi. 2. Sreenivasan, M.R. Business Laws, Margam Publications, Chennai. 3. 5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law 4. Badri Alam, S. & Saravanavel, Company Law, Himalaya Publications 5. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai Web Resources 1. www.mca.gov.in 2. www.companyliquidator.gov.in 3. www.companyformationinindia.co.in				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Get acquainted with the basic knowledge of companies and types of companies.	K1
CO2	Familiarized with legal aspects of starting a new business in the form of a company.	K2
CO3	Acquire knowledge on various methods of raising capital and debentures.	K3
CO4	Gain knowledge about management affairs of companies.	K4
CO5	Understand the provisions of companies Act relating to meetings, resolutions and winding up.	K5

Course Title	FINANCIAL SERVICES
Credits	4
Hours/Week	5
Category	Major Core-Theory
Semester	IV
Regulation	2022-2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> To enable the students to understand the important concept of Financial Services. To understand the Indian Financial System. To facilitate the understanding of portfolio management. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning – Importance of Financial Services– Types of Financial Services – Financial Service Environment – Players in Financial Markets – Financial services & Economic Environment – Legal and Regulatory Framework Governing Financial Services.	12	CO1	KL1
II	Meaning – Definition –Functions – Public Issue Management – Definition - Objectives – Functions – Authorisation of Merchant Bankers – Regulation of Merchant Banking - Code of Conduct by SEBI.	12	CO2	KL2
III	Need and importance of Capital Market - Capital Market in India - Classification of Capital Market in India - Primary Market (New issue Market) - Functions and Classification of Primary Market - Secondary Market - Growth and Structures of Stock Exchange in India - Stock Exchange-National Stock Exchange – OTCEI. Functions of SEBI.	12	CO3	KO3
IV	Leasing – Hire Purchase – Concepts & Features – Types of Lease – Factoring - Functions and Mechanism of Factoring – Factoring Vs Bills of Discounting- Underwriting – Consumer Finance.	12	CO4	KL4

V	Venture Capital – Consumer Finance – Credit Rating - Credit Rating process – Mutual Funds –Types - Institutions involved in UTI – Portfolio Management Process in Mutual Funds – Pension Investment Policy – Non Banking Financial Intermediaries. Asset Management Company (AMC) - Working mechanism of AMC.	12	CO5	KL5
Reference Books <ol style="list-style-type: none"> 1. Gomez Clifford-Prentice Hall of India Financial Markets institution and Financial Services-2008 2. Rajesh Kothari, Financial Services in India concepts and Application , Sage Publication, 2012, 2012 New Delhi. 3. Vasant Desai , Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000 , Mumbai. 4. Santhanam . B. Financial Services, Margam Publications. 5. Dr. S. Gurusamy- Essentials of financial services-Vijay Nicole imprints-2014, Chennai. Web Resources <ol style="list-style-type: none"> 1. www.rbi.org 2. www.sebi.org 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Gain required knowledge about Indian Financial System.	KL1, KL2
CO2	Enough knowledge about merchant banking functions	KL3
CO3	Understand the regulations of stock exchanges in India.	KL4
CO4	Know about the mechanism of factoring services.	KL5
CO5	Understand the working mechanism of an asset management companies.	KL6

Course Title	GST
Credits	4
Hours/Week	5
Category	Major Core - Theory
Semester	IV
Regulation	2022 -2023
Course Objectives: The students will be able to- <ol style="list-style-type: none"> 1. To provide exposure on the Tax system in India. 2. To educate the students about the basic concept of GST. 3. To enable the students to understand GST registration and custom duty. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	History and objectives of taxation - Tax system in India - Canon of taxation - classification of taxes - powers of union and states to levy taxes - major defects in the structure of indirect taxes prior to GST.	12	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
II	Introduction to GST - meaning of GST - worldwide GST - roadmap for GST implementation - classification of GST - advantages of GST - impact of GST on the Indian economy - GST rate slab - taxable event - exempted goods under GST.	12	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
III	Person not liable for registration - compulsory registration - procedure for registration - cancellation Vs. revocation of registration - GST portal - GSTN - function of GSTN - GST council - guiding principle of the GST council - function of the GST council.	12	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
IV	Return - refunds - input tax credit - reverse charge mechanism - traditional provisions under GST - administrative structure of GST - officers as per CGST Act - officers as per SGST Act - jurisdiction - appointment powers.	12	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6

V	Assessment and audit under GST - demands and recovery - appeals and revision - advance ruling offences and penalties - The custom duty - levy and collection of custom duty - organization of custom departments - officers of customs - powers - appellate machinery - infringement of the law - offences and penalties - -exemptions from duty - custom duty drawback - duties free zone.	12	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
SUGGESTED READINGS: 1. Swetha Jain GST law & practice - Taxmann publishers , July 2017 2. Shree Gurukripa's institute of management - GST self learning 3. Business taxation (GST) T.S Reddy and Hari Prasad Reddy, Margham pulication. 4. S.K Shuka GST in India E- RESOURCES: 1. www.gstjockey.com 2. www.gst.gov.in 3. http://taxheal.com				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To gain knowledge about classification of taxes and tax system in India.	KL1, KL2
CO2	To facilitate in understanding of benefits of GST and its impact in Indian Economy.	KL3
CO3	To enhance their knowledge about GST slab rates and the functions of GST council.	KL4
CO4	To understand GST assessment proceedings	KL5
CO5	understand the procedures about levy and collection of custom duty	KL6

Course Title	ELEMENTS OF OPERATIONS RESEARCH
Credits	5
Hours/Week	6
Category	Allied Paper
Semester	IV
Regulation	2022 - 2023
Course Objectives: The students will be able to- <ul style="list-style-type: none"> • To get knowledge about basic concepts and decision making through OR models. • The student get knowledge about the scope and application of operations research in business and industry • To help the students to understand the various techniques of solving problem. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Operations research- Meaning- Definition- Origin and History- Characteristics- Features- Need- Scope- Steps- Techniques- Applications- Limitations.	12	CO1	KL1,KL2,KL3
II	Linear Programming Problem (LPP) Meaning – Requirements – Assumptions – Applications - Formulating LP Model (Simple Problems Only). Obtaining Optimal Solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for Type of LPP and for Slack Variable Case – Maximization Function - Minimization Function (Simple Problem Only)	12	CO2	KL1,KL2,KL3 KL4,KL5,KL5
III	Networking Analysis – PERT & CPM Networking analysis - PERT & CPM (no crashing, Simple Problem Only)	12	CO3	KL1,KL2,KL3 KL4,KL5,KL5
IV	Transportation Problem Meaning [Initial basic feasible solution] – Assumptions - North West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features-Transportation problem Vs Assignment Problem – Hungarian method [Simple problem only]	12	CO4	KL1,KL2,KL3 KL4,KL5,KL5

V	<p>Game Theory</p> <p>Meaning - Types of Games - Basic Assumptions - Finding Value of Games for Pure Strategy - Mixed strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure strategy - Saddle Point - Pay off Matrix value of Game [Simple problem only]</p>	12	CO5	KL1,KL2,KL3 KL4,KL5,KL5
<p>Reference Books</p> <ol style="list-style-type: none"> 1. S.P.Gupta , Business statistics and Operational Research, Sultan Chand Publication 2. Dr.S.P.Rajagopalan and Sattanadhan Busines Statistics and Operational Research VijayNichole imprints, Chennai. 3. Prof.V.Sundaresan, Prof.K.S.Ganapathy Subramanian, Prof. K. Ganesh, Resource Management Technique,A R Publication. 4. P.R.Vittal, Operational Research, Margam Publication, Chennai 5. Dr.S.Guruswamy, Elements of Operational Research, Vijay Nichole Imprints 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the characteristics, scope and techniques of operation research.	K1,K2,K3 K4,K5,K6
CO2	Understand appropriate decision making through Linear Programming Model and obtaining optimum solutions.	K1,K2,K3 K4,K5,K6
CO3	Design new simple models through PERT and CPM to improve decision making skills.	K1,K2,K3 K4,K5,K6
CO4	Construct and solve Transportation and Assignment Models.	K1,K2,K3 K4,K5,K6
CO5	Analyze the business situations and strategy through Game theory.	K1,K2,K3 K4,K5,K6

Course Title	INTERNATIONAL ECONOMICS
Credits	5
Hours/Week	6
Category	Allied Paper
Semester	IV
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To get knowledge about basic concepts of International Trade • The student get knowledge about the International Organisations • To understand the mechanics of global business operations and developments 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO_s	Cognitive Level
I	International Trade – Importance of International Trade , Theories of Foreign Trade – Theories of Adam Smith, Ricardo, Haberler’s Hechsher – Ohlin.	12	CO1	KL1,KL2
II	Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium – Fixed and Floating Exchange Rates – Euro-Dollar Marketing (An overview)	12	CO2	KL2,KL3
III	Export Management – Export procedure and Documents – Export Finance – Export Promotion – Export pricing.	12	CO3	KL2,KL3 KL4
IV	International Economic Organizations and its Functions, IMF, IDA , IFA, IBRD , ADB , UNCTAD , UNIDO	12	CO4	KL2,KL4

V	WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS , TRIMS – Indian Patent Law.	12	CO5	KL2,KL3,KL4
Reference Books 1. International Trade and Export Management - Francis Cherunilam. 2. International Economics – K.R. Gupta. 3. International Economics (Theory and Policy) – Paul R. .Krugam and Maurice Obstfeld. 4. International Economics – Robert J. Carbaugh 5. International Economics – H.G. Mannur.				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To get knowledge about International Trade Theories	KL1,KL2
CO2	To understand the concept of Balance of Payments.	KL2,KL3
CO3	To impart knowledge about Export Management	KL2,KL3,KL4
CO4	To know about various functions of International Organisations	KL2,KL4
CO5	To enhance the knowledge about WTO	KL2,KL3,KL4

Course Title	COST ACCOUNTING- I
Credits	4
Hours/Week	6
Category	Major Core (MC) - Theory
Semester	V
Regulation	2022-2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> •To understand the basic concepts, various methods and technique of Cost Accounting. •To enable students to know about the Process of Accounting for Cost Elements 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Nature and Scope of Cost Accounting : Definition - Nature and Scope - Objectives, Functions, Advantages and Limitations - Cost Accounting vs Financial Accounting -Cost Accounting vs Management Accounting - Installation of Costing System - Types of Costing and Cost Classification - Cost Unit - Cost Centre and Profit Centre.	10	CO1	KL1
II	Cost Sheet : Meaning - Preparation of Cost Sheet - Tender & quotation - Reconciliation of Cost and Financial Accounts.	14	CO2	KL2
III	Material Costing: Material Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.	12	CO3	KL3

IV	Labour costing: Direct Labour and Indirect Labour - Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Time Keeping - Idle and Over Time - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.	12	CO4	KL4
V	Overheads Costing : Overheads -Definition – Classification - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs- Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.	12	CO5	KL5

Reference Books

1. RefereS.P.Jain and Narang Cost Accounting – Kalyani Publishers, New Delhi.
2. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.
3. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi.
4. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Margham Publications, Chennai.
5. A.Murthy and S. Gurusamy - Cost Accounting - Vijay Nicole Imprints Private Ltd., Chennai.

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Gain familiarity with the various cost concepts, and elements of cost	KL1
CO2	Prepare cost sheets and reconcile the profits between Cost and Financial accounting.	KL2
CO3	Prepare the statements relating to material purchase, issue and losses.	KL3
CO4	Compute the Labour cost under various remuneration schemes.	KL4
CO5	Analysis the different methods to compute overhead cost.	KL5

Course Title	PRACTICAL AUDITING
Credits	4
Hours/Week	5
Category	Major Core (MC) - Theory
Semester	V
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To make the students to understand the concept of present day Auditing Practices. • To understand the principles of company audit as per the legislations and the role of an auditor regarding the same. • To educate the students with the computerized approach towards auditing – EDP and to familiarize with the specialized audits conducted in different types of organizations 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction: Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit - Audit Planning - Meaning. Audit programme - Audit Notebook - Audit working papers – Meaning Ownership and Custody - Test checking and Routine checking- Meaning. Internal control - Technique for evaluation of Internal Control System-Internal check- Difference between internal control, internal check and Internal Audit.	12	CO1	KL1
II	Vouching and Verification: Vouching - Meaning and Definitions - Objectives. Trading Transactions - Audit of Ledger - Scrutinizing of ledgers - Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities - Verification - Meaning – Objectives and Process - Valuation of Assets and liabilities - Distinction between Verification and Valuation.	12	CO2	KL2

III	Audit and Accounting Standards: Types of Audit - Statutory Audit – Concurrent Audit - Stock Audit - Cost Audit - Secretarial Audit - CAG Audit - Management Audit. Accounting Standards - Standards on Auditing - Standards on Internal Audit	12	CO3	KL3
IV	Auditors and Audit Report: Appointment - Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors - Resignation of Auditors - Remuneration of Auditors - Audit report - Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services. Professional Ethics of an Auditor.	12	CO4	KL4
V	Recent Trends in Auditing: EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit -Types of Online Computer System Audit - Audit around with the computers - Procedure of Audit under EDP system. Specialised Audits – Points to be considered while auditing Educational Institutions, Hotels, Banks & Insurance Companies.	12	CO5	KL5
Reference Books 1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd. 2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy 3. Practical Auditing, B.N. Tandon, Sultan Chand and Co., New Delhi. 4. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill. 5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons 6. Sundar. K & Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai				

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	Get acquainted knowledge about Internal control and internal check in auditing	KL1
CO2	Gain knowledge of Vouching and Verification Assets and Liabilities of various organisation.	KL2
CO3	Understand the different kinds of auditing and also know standard auditing procedures.	KL3
CO4	Enrich the knowledge about to preparation of audit report and enable to i)work as an audit assistant with FCA. ii)Work as an internal auditor in an organisation. iii)Practice as income tax consultant	KL4
CO5	Know the basic knowledge on EDP audit and specialized audit..	KL5

Course Title	INNOVATION AND ENTREPRENEURSHIP
Credits	4
Hours/Week	5
Category	Major Core (MC) - Theory
Semester	V
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To understand the concept of Entrepreneurship and their role in economic development. • To enable students to generate new business ideas and project reports. • To know the role of financial institutions and various schemes of state and central government for entrepreneurs. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Concept of Entrepreneurship: Innovation – Meaning - Principles of Innovation - Entrepreneurship-Meaning-Types-Qualities of an Entrepreneur- Classification of Entrepreneurs- Factors influencing Entrepreneurship-Functions of Entrepreneurs.	10	CO1	KL1
II	Entrepreneurial Development Agencies. Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).			

III	Project Management Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.	12	CO3	KL3
IV	Entrepreneurial Development Programmes Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.	10	CO4	KL4
V	Economic development and Entrepreneurial growth Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro- financing. Financial inclusion and its penetration in india, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan- Dhan Yojana - Six Pillars of Its Mission objectives	14	CO5	KL5
Suggested Readings 1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand. 2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi. 3. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House. 4. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi. 5. Jayashree suresh, Entrepreneurial Development, Margham publication, Chennai 6. Drucker, P.F, Entrepreneurial Development, Jaj Publishing House				

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	To know the basic concepts and factors influencing the entrepreneurship.	KL1
CO2	To enrich the role of development agencies to promoting entrepreneurship in India.	KL2
CO3	To enrich the skill to develop business idea generation techniques, feasibility study and preparation project report.	KL3
CO4	To know the role of Government and Govt. agencies in Entrepreneurial Development Programme in India.	KL4
CO5	To understand the important role of entrepreneurs in economic growth in India.	KL5

Course Title	FINANCIAL MANAGEMENT
Credits	4
Hours/Week	6
Category	Major Core (MC) - Theory
Semester	V
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To know the principles and concepts used in financial Management • To enable the students to know the procedures of the Investment ,Financing and Working Capital. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management- Organization of Finance Function; and Emerging role of Finance Managers in India.	10	CO1	KL1
II	Concept and Measurement of Cost of Capital Importance and concept- Operating Leverage; Financial Leverage; and Combined Leverage. Capital Structure Cost of Capital and Valuation Capital Structure Theories; Net Income Approach; Net Operating Income (NOI) Approach; Modigliani-Miller (MM) Approach;	14	CO2	KL2
III	Capital Budgeting – Principles and Techniques: Nature of Capital Budgeting, and Capital Budgeting Practices in India- Capital Budgeting – Additional Aspects Net Return Value; Internal Rate of Return; Profitability Index Methods	12	CO3	KL3
IV	Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models-Walters Model- Gordons Model - M.M. Model- Hypothesis Model.	14	CO4	KL4

V	Working Capital - Meaning and importance - Factors Influencing Working Capital -Determining (or) Forecasting of Working Capital requirements - Working Capital Operating cycle.	10	CO5	KL5
Books and References: <ol style="list-style-type: none"> 1. Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008. 2. Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005. 3. Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008. 4. Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008. 5. Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To know the sources of finance and important role of financial manager.	KL1
CO2	To gain knowledge about the capital structure and used various approaches for valuation of capital structure.	KL2
CO3	To enrich the knowledge about capital budgeting techniques used for identifying the returns on investments.	KL3
CO4	To know the dividend policies and applications of dividend models.	KL4
CO5	To understand the factors which are influencing the working capital management and forecast the working capital requirements.	KL5

Course Title	INCOME TAX LAW AND PRACTICE-I
Credits	5
Hours/Week	6
Category	Elective Paper – 1 (Theory)
Semester	V
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> •To provide a detailed understanding of the various provisions of I.T. Act. •To enable the students to about the Assessment Procedures and Tax Planning. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction Meaning of Income - Features of Income Tax - Types - Important Definitions under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.	10	CO1	KL1
II	Income from Salary Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds .	16	CO2	KL2
III	Income from House Property Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.	12	CO3	KL3
IV	Profits and Gains from Business or Profession Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for	12	CO4	KL4

	Computing Incomes on estimated basis - Computation of Income from Business or Profession.			
V	e-filing & Submission of Returns e-filing - Concept - Procedure - - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.	10	CO5	KL5

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between

Theory and Problems.

Suggested Readings

1. Vinod, K. Singhania, Students Guide to IncomeTax, Taxman Publications Pvt. Ltd.
2. Mehrotra - Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy,T.S. & Hariprasad Reddy, Y, Income TaxTheory, Law & Practice, Margham Publications, Chennai.
5. Murthy.A, IncomeTax Law & Practice, VijayNicole Imprints Pvt. Ltd. Chennai
6. Hariharan N, IncomeTax Law & Practice, VijayNicole Imprints Pvt. Ltd. Chennai

COURSE OUTCOMES

CO_s	STATEMENTS	BLOOM'S LEVEL
CO1	Well known about the basic concepts and residential status of an assessee.	KL1
CO2	Gaining Knowledge related to computation of income from salary.	KL2
CO3	Know the computation of income from house property.	KL3
CO4	Gaining Knowledge about the computation of income from business or profession.	KL4
CO5	Enrich the knowledge for e-filing procedures in related to filing the return of income.	KL5

Course Title	VISUAL BASIC PROGRAMMING -THEORY
Credits	05
Hours/Week	06
Category	ELECTIVE - Theory
Semester	V
Regulation	2022
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To learn the fundamental programming concepts and methodologies which are essential to building good visual basic programs. 2. To practice the fundamental programming methodologies in the visual basic programming language via laboratory experiences. 3. To code, documents, test and implement a well structured programs using the visual basic programming. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Data Types – String - Numbers – Variables – Text Boxes – Labels – Creating Controls – Tool Box – Name Property Command button – Access keys – Image controls message Boxes Grid Editing tools.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Displaying Information - Determinate Loops – Indeterminate Loops – Conditional Built in Functions – Customizing a Form – Writing Simple Programs.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Functions and Procedures – Lists – Arrays – Control Arrays – Combo Boxes – Grid control – Do Events and Sub Main.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

IV	Event Handling – Module – Monitoring Mouse Activity – Dialog Boxes – Common controls – Menus.	13	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
V	MDI Forms – Database connectivity using Data control and DAO.	13	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
Reference Books 1. Visual basic 6 – The complete reference – Noel – jerke – Tata Mc Graw Hills 1999 2. Visual basic from the Ground Up – Gary comell – Tata Mc Graw Hills 1999				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the basic concept of visual basic programming	KL1, KL2
CO2	Acquire knowledge about the object oriented paradigm	KL3
CO3	Role of constants, variables, identifiers, operators, type conversion and other building blocks of visual basic programming	KL4
CO4	Use of inheritance, polymorphism and encapsulation concepts in object oriented programming	KL5
CO5	Role of functions involving the idea of modularity.	KL6

Course Title	COST ACCOUNTING – II
Credits	4
Hours/Week	6
Category	Major core – Theory
Semester	VI
Regulation	2022 -2023
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To make the students to understand the process of ascertaining, classification and controlling costs. 2. To enable the students to learn the various methods of cost accounting techniques. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Job, Batch, Contract Costing Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.	10	CO1	KL1
II	Process Costing Process Costing - Definition - Features - Job vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its calculation - Closing WIP with or without Process Loss.	14	CO2	KL2
III	Operating Costing Operating Costing - Meaning - Cost Unit - Cost Classification - Preparation of Operating Cost Sheet - Transport Costing - Power House or Boiler House Costing - Costing for Cinema Theatres - Costing for Lodging Houses - Simple Problems.	12	CO3	KL3

IV	Marginal Costing Marginal Costing - Definition - Features, Advantages, Limitations - Marginal Costing and Absorption Costing - CVP Analysis - Break Even Analysis - Applications of Marginal Costing and Decision Making (Key factor, Make or buy decision, Product mix or Sales mix, Export decision, Plant merger decision, Incremental Analysis, Product elimination, Shut down decision)	14	CO4	KL4
V	Standard Costing: Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing - Variance analysis - Material, Labour, Overhead and Sales Variances - Calculation of Variances.	10	CO5	KL5
Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems. Reference Books 1. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Margham Publications, Chennai. 2. A.Murthy and S. Gurusamy - Cost Accounting - Vijay Nicole Imprints Private Ltd., Chennai. 3. S.P.Jain and Narang Cost Accounting - Kalyani Publishers, New Delhi. 4. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi. 5. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & sons, New Delhi.				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Analysis the principles of computing profits with relating to job and Batch order costing system and construction contract costing.	KL1, KL2
CO2	Evaluate the cost of the product at each stage of manufacturing.	KL3
CO3	Assess the cost of maintenance of transport service.	KL4
CO4	Make decisions based on techniques of marginal costing.	KL5
CO5	Gain mastery over the preparation of variance analysis.	KL6

course Title	MANAGEMENT ACCOUNTING
Credits	4
Hours/Week	6
Category	Major Core - Theory
Semester	VI
Regulation	2022 - 2023
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To enable the students to get knowledge about the various techniques of Management Accounting. 2. To enable the students to get practical knowledge related to decision making problems. 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Management Accounting –Meaning, scope, importance and limitations-Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting. Analysis and Interpretation of Financial Statements - Nature, objectives, limitations, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.	10	CO1	KL1
II	Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.	14	CO2	KL2
III	Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3 - Distinction between Fund Flow and Cash Flow Statements	12	CO3	KL3

IV	Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installation of Budgetary control system-Classifications of Budgets -Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.	10	CO4	KL4
V	Capital Budgeting -Nature of capital budgeting- Objectives - Process- factors influencing capital budgeting decisions - Estimating Cash Flows- Evaluation Techniques, Traditional and Discounted Cash Flow Techniques - Pay-Back Period – Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR) .	14	CO5	KL5
Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems. Reference Books 1. S.N.Maheswari - Management Accounting - Sultan Chand & Sons, New Delhi. 2. Manmohan & Goyal - Management Accounting - Sahithiya Bhavan, Agra. 3. R.S.N.Pillai & Bhagavathi - Management Accounting - S.Chand & Co. Ltd., New Delhi. 4. T.S.Reddy & Hari Prasad Reddy - Management Accounting - Margham Publications, Chennai. 5. A.Murthy and S.Gurusamy - Management Accounting - Vijay Nicole Imprints Private Ltd., Chennai.				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	gain familiarity with the various concepts of management accounting and its techniques.	KL1, KL2
CO2	Gain knowledge of preparation, analysis and interpretation of financial statements.	KL3
CO3	Understand the way to calculate various ratios and preparation of Financial Statement from Ratios.	KL4
CO4	Prepare cash flow and funds flow statements and describe the classifications of budgets and its preparation.	KL5
CO5	Gain knowledge on capital investment decisions.	KL6

Course Title	BUSINESS ENVIRONMENT
Credits	4
Hours/Week	6
Category	Major core – Theory
Semester	VI
Regulation	2022 -2023
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To impart the knowledge of Business Environment. 2. To enable the students to know the factors influencing the changes in the Business climate 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	AN OVERVIEW OF BUSINESS ENVIRONMENT The concept of Business Environment – Nature and significance – Political – Social- Cultural – Legal – Economic – Technological and International Environment and their impact on business and strategic decisions.	15	CO1	KL1
II	POLITICAL ENVIRONMENT Meaning – Government and Business relationship in India – Provisions of Indian constitution pertaining to business - Importance of Political Environment – Responsibility of Government towards business.	15	CO2	KL2
III	SOCIO – CULTURAL ENVIRONEMNT Meaning – Cultural heritage - Social attitudes- Impact of foreign culture – Caste and Communities – Joint family system – Linguistic and religious groups - -Types of organization - Social responsibilities of business – Business ethics – Meaning, Features, Importance.	15	CO3	KL3
IV	ECONOMIC ENVIRONMENT & TECHNOLOGY ENVIRONMENT Economic Environment – Meaning, Economic system and their impact on business – Economic policies – Business cycle –	15	CO4	KL4

	Impact of Business cycle. Technology Environment – Meaning, Nature , Factors Influencing choice of Technology- Technology Innovations – Impact or Influence of Technological Environment on business.			
V	<p>DEMOGRAPHIC AND INTERNATIONAL ENVIRONMENT</p> <p>Demographic Environment: Impact of Population growth and urbanization on business. International Environment : Meaning, Nature – Impact of Globalization of India Foreign Direct Investment - Determinants of FDI - International economics institution – GATT, World Bank, IMF, TRIM's and Counter trade.</p>	15	CO5	KL5

Reference Books

1. Raj Agarwal, Business Environment, Excel Books, New Delhi.
2. Mishra S.K. & Puri V.K. Economic Environment, Himalaya Publishing, New Delhi.
3. Cherunilam Francis, Business Environment Text and cases , Himalaya Publishing House, New Delhi.
4. Rangarajan C.A., Perspective Economics, S. Chand & Sons, New Delhi.
5. Aswathappa . K. : Essentials of Business Environment, Himalaya Publishing House, New Delhi.
6. C.D. Balaji, Business Environment, Margham Publications, Chennai.

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Get acquainted with the basic knowledge of the business environment.	KL1
CO2	Gain knowledge on the concept of political laws pertaining to business.	KL2
CO3	Understand the impact of socio- cultural on business in practical life	KL3
CO4	Update the knowledge about the current economic environment & technology scenarios.	KL4
CO5	familiarize with the International economic institution and foreign trade.	KL5

Course Title	INCOME TAX LAW AND PRACTICE - II
Credits	5
Hours/Week	6
Category	Elective - Theory
Semester	VI
Regulation	2022 - 2023
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To enable the students to understand the relevance and significance of Tax. 2. To Facilitate the students in understanding the various Provisions I.T. Act 	

SYLLABUS				
UNIT	CONTENT	Hrs	CO _s	Cognitive Level
I	Income from Capital Gain Capital Gain - Meaning - Short term and Long term Capital Gains - Certain Transactions not included as transfer - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.		CO1	KL1
II	Income from other sources Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.		CO2	KL2
III	Clubbing of Incomes and Set off / Carry forward and Set - Off of losses - Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.		CO3	KL3
IV	Deductions from Gross Income Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual-Computation of Tax.		CO4	KL4

V	Income Tax Authorities and Procedure of Assessment Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgment Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax - Meaning and Due dates.		CO5	KL5
Suggested Readings 1. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd. 2. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications. 3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers. 4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai. 5. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai 6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai E-Resources www.incometaxindia.gov.in www.incometaxindiaefiling.gov.in www.onlineservices.tin.egov-nsdl.com www.cleartax.in				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Compute short term & long term capital gains.	KL1
CO2	Evaluate income under the residuary head and apply the provisions of Clubbing of Income	KL2
CO3	understanding of set off & carry forward of losses and also identify the incomes exempt from tax.	KL3
CO4	Identify the available to an individual from Total income and the process of e-filing.	KL4
CO5	Assess taxable income & tax liability of an individual.	KL5

Course Title	VISUAL BASIC – PRACTICAL
Credits	5
Hours/Week	6
Category	Elective Paper
Semester	VI
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To learn the fundamental programming practical concepts and methodologies. • To practice the fundamental programming methodologies in the visual basic programming language via laboratory experiences. • To code, documents, test and implement a well structured programs practice under the visual basic programming. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	1. Develop simple calculator 2. Event handling using wring timer control	4	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	1. Performing cascading windows operation (horizontal & Vertical & tiles) 2. Changing the color, font and size of text.	4	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	1. Implementation of Drag and Drop events using images. 2. Payroll Processing	4	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

IV	1. Inventory Management 2. E-Banking	4	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
V	1. Work Flow Applications 2. Electricity Bill	4	CO1 CO2 CO3 CO4 CO5	KL1, KL2, KL3 KL4, KL5, KL6
Reference Books 1. Visual basic 6 – The complete reference – Noel – jerke – Tata Mc Graw Hills 1999 2. Visual basic from the Ground Up – Gary comell – Tata Mc Graw Hills 1999				

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Develop the understanding of the concept of human resource management and to understand its relevance in organization.	KL1
CO2	Know the recruitment process and various training methods in an organization.	KL2
CO3	Enrich the knowledge about various training methods adopted in an organisation.	KL3
CO4	Know the job satisfaction of an employee and also identify the performance appraisal methods.	KL4
CO5	Knowledge about the promotion process and HR audit practice.	KL5

Course Title	PORTFOLIO MANAGEMENT
Credits	05
Hours/Week	06
Category	Elective - Theory
Semester	VI
Regulation	2022-2023
Course Objectives: The students will be able to <ol style="list-style-type: none"> 1. To acclimate the students on the concept of Portfolio Management. 2. To facilitate the students to know the techniques of Portfolio Management. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.	12	CO1	KL1
II	Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) - Future Value Interest Factor at an Annuity (FVIF A) Simple Problems relating to it.	12	CO2	KL2
III	Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.	12	CO3	KL3

IV	Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.	12	CO4	KL4
V	Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.	12	CO5	KL5
Reference Books 1. Francis - Management of Investments, McGraw Hill 2. V.K. Bhalla - Investment Management, S Chand & Co 3. GURUSAMY S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai 4. Fisher & Jordan - Security Analysis & Portfolio Management, prentice Hall 5. Punithavathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House Web Resources www.portfoliomanagement.in www.sebi.gov.in www.moneycontrol.com				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Students would appreciate the importance of forming a portfolio of investment with varied risk and reward patterns. They would recall and discuss various portfolio management models	KL1
CO2	Designing and managing the bond as well as equity portfolios in the real word	KL2
CO3	Students would appreciate and understand the need of various fundamental analysis in developing and managing a portfolio	KL3
CO4	Apply the concept of portfolio management for the better investments	KL4
CO5	Construct optimal portfolios and evaluate them using models	KL5

Course Title	HUMAN RESOURCE MANAGEMENT
Credits	5
Hours/Week	6
Category	Elective-Theory
Semester	VI
Regulation	2022-2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> • To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations. • To help students focus on and analyse the issues and strategies required to select and develop manpower resources. • To develop relevant skills necessary for application in HR related issues 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Nature and scope of HRM – Difference between Personnel Management and HRM - Functions of HRM - Function of HR Manager - HRM as a profession - Indian perspective.	12	CO1	KL1
II	Human Resource Planning- Recruitment- Selection- Methods of Section – Use of various Tests – Interview techniques in Section – Induction- Placement	12	CO2	KL2
III	Training methods – Techniques – Identification of training needs.	12	CO3	KL3
IV	Job Satisfaction – Motivation (Maslow's and Two Factor Theory) – Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-monetary.	12	CO4	KL4

V	Transfer – Promotion and Termination of services – Career Development- Monitoring-Human resource Audit- Nature-benefits – scope – Approaches.	12	CO5	K5
Reference Books <ol style="list-style-type: none"> 1. Human Resource Management- J. Jayasankar, Margham Publications, Chennai. 2. Human Resource Management- Dr.K.Sundar and Dr.J.Srinivasan, Margham Publications, Chennai. 3. Human Resource Management- K Aswathappa, Mc Graw Hill Publications 4. Personnel Management- C.B. Mamoria and S.V. Gaonkar, Himalaya Publishing House. 5. Human Resource Management- Garry Deseler, 12th Edition, Pearson. 				

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	Develop the understanding of the concept of human resource management and to understand its relevance in organization.	K1
CO2	Know the recruitment process and various training methods in an organization	K2
CO3	Enrich the knowledge about various training methods adopted in an organisation	K3
CO4	Know the job satisfaction of an employee and also identify the performance appraisal methods.	K4
CO5	Knowledge about the promotion process and HR audit practice.	K5

Course Title	Value Education
Credits	2
Hours/Week	2
Category	Theory
Semester	V
Regulation	2022 - 2023
Course Objectives: The students will be able to <ul style="list-style-type: none"> To evaluate objects, persons, and situations that form part and parcel of sociality. Knowledge of the values is inculcated through education. It contributes in forming true human being, like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. 	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Value education-its purpose and significance in the present world – Value system – The role of culture and civilization- Holistic living – Balancing the outer and inner – Body, Mind and Intellectual level- Duties and responsibilities.	10	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
II	Salient values for life- Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity , and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills- Interpersonal and Intra personal relationship – Team work – Positive and creative thinking	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
III	Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr. A P J Kalam’s ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.	12	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

IV	professional values – Socialism - Secularism – Equality – Justice – Liberty –Meditation – Yoga - Introspection activities – Moralization of desire – Neutralization of anger – Eradication of worries – positive and negative thoughts.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6
V	Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women How to tackle them.	13	CO1 CO2 CO3 CO4 CO5	KL1,KL2,KL3 KL4,KL5,KL6

Reference Books

1. M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K. : Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi , 1999.
3. Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K. : Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.

COURSE OUTCOMES

CO _s	STATEMENTS	BLOOM'S LEVEL
CO1	To understand the concept of Value education which balance both body and mind.	KL1,KL2
CO2	To learn salient values of life – problem solving and decision making, positive and creative thinking.	KL3
CO3	To know human rights – social values – peace and nonviolence.	KL4
CO4	To know introspection activities – Desire, Worries and anger.	KL5
CO5	To know the concept of social evils.	KL6

CORE MODULE SYLLABUS FOR ENVIRONMENTAL STUDIES FOR
UNDERGRADUATE COURSES OF
ALL BRANCHES OF HIGHER EDUCATION

Unit 1: The Multidisciplinary Nature of Environmental studies Definition, scope and importance
Need for public awareness. (2 Lectures)

Unit 2: Natural Resources Renewable and non-renewable resources:

Natural resources and associated problems.

- (a) Forest resources: Use and over- exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- (d) Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer –pesticide problem, water logging, salinity, case studies.
- (e) Energy resources: Growing energy needs, renewable and non- renewable energy sources, use of alternate energy sources. Case studies.
- (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable life styles.

(8 Lectures)

Unit 3: Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).

(6 Lectures)

Unit 4: Bio-diversity and its Conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India.
- Value of diversity: consumptive use, productive use, social, ethical, aesthetic and option values.

- Biodiversity at global, national and local levels.
- India as a mega-diversity nation.
- Hot- spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

(8 Lectures)

Unit 5: Environmental Pollution

- Causes effects and control measures of:
 - a) Air Pollution
 - b) Water Pollution
 - c) Soil Pollution
 - d) Marine Pollution
 - e) Noise Pollution
 - f) Thermal Pollution
 - g) Nuclear hazards.
- Solid waste management: Causes, effects and control measures of urban and individual wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

(8 Lectures)

Unit 6: Social Issues and the Environment

- From Unsustainable to sustainable development.
- Urban problems related to energy.
- Water Conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people: its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit 7: Human Population and Environment

- Population growth, variation among nations.
- Population explosion- Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/ AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies. (6 Lectures)

Unit 8: Field Work

- Visit to a local area to document environmental assets- river, forest, grassland/hill/ mountain.
- Visit to a local polluted site- Urban/Rural/ Industrial/Agricultural.
- Study of common plants, insects and birds.
- Study of simple ecosystems- pond, river, hill slopes etc. (Field work Equal to 5lecture hours) (5 Lectures)

Certificate Course

1. E-Filing in Business

Learning Objectives

1. Learn the conceptual understanding about filing of returns and e-filing
2. Acquire knowledge about Income Tax and filing of different tax Returns, TDS
3. Understand GST and its mechanism, different GST Returns and due dates of filing the returns

Unit I Conceptual Framework

Meaning of e-filing – Features of e-filing- Difference between e-filing and regular filing - Benefits and Limitations of e-filing – Types of e-filing

Unit II Income Tax and E-filing

Introduction to Income Tax – Basic terminology – Types of Assesses – Income Taxable under different Heads – Basics of Computation of Total Income and Tax Liability – Deductions available from Gross Total Income – PAN — Introduction to Income Tax Portal

Unit III Income Tax and e-filing of ITRs

Income Tax e-filing registration – Registration Process – Individuals – Other than Individuals- Meaning of Income Tax Returns (ITRs) -Types of ITRs- - Who should file which ITR: ITR-1; ITR-2; ITR-3; ITR-4; ITR-5; ITR-6 - Due date for filing of Income Tax Returns

Unit IV TDS and E-filing of TDS Returns

Introduction to the concept of TDS – Provisions regarding Returns of TDS – Types of Forms for filing TDS Returns

Unit V E-filing of GST Returns

Introduction to GST – GSTN Portal – Input-Tax Credit – e-way bills- Benefits of GST – Online GST Registration– Types of GST Returns – Monthly, Quarterly Annual and Final. - Input Tax Credit-Invoices, Credit/Debit Notes - Payment of Tax - Types of e-filing Due Date for filing of GSTRs

Text Books:

1. Mehrotra and Goyal Sahitya 2020-21 Income Tax Law and Accounts, Bhavan, Publications New Delhi
2. Sarangi G 2020-21 Goods and Services Tax, Centtax Publications Pvt. Limited ,New Delhi
3. Srinivasan .T 2020-21 Income Tax Law and Practice, Vijay Nicloe Imprints Limited, Chennai.

Supplementary Readings:

1. Ahuja G & Gupta R 2020-21 Simplified Approach to GST and Customs Law Flair Publications, New Delhi
2. Gaur V.P. and D.B. Narang 2020-21, Income Tax Law and Practice Kalyani Publishers, Ludhiana
3. Singhanian V 2020-21 Students Guide to E>Returns with CD Tammann Publications, New Delhi
4. Singhanian V 2020-21 students Guide to GST and Customs Law, Taxmann Publications Pvt. Ltd, New Delhi
5. Vinod K. Singhanian 2020-21 Students Guide to Income Tax – Taxmann Publications Pvt. Ltd, New Delhi.

Course Outcomes

After successful completion of the course, the students will able to:

CO-1 Understand the e-filing system and its process

CO-2 Identify the different heads of income, ITRs and its applicability

CO-3 Skillfully understand e-filing registration India

CO-4 Know types of Forms for filing TDS Returns

CO-5 Become expert in GST and different GSTRs and their due dates.

Certificate Course
2. PERSONAL FINANCE

COURSE OBJECTIVE:-

1. To understand the components of Personal Finance
2. To familiarize the students with different aspects of financial planning like savings, investment , taxation, insurance & retirement planning
3. To develop comprehensive financial plans in various life situations and tax planning.

Unit I: Introduction to Financial Planning

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings. management of spending & financial discipline. Net banking and UPI, digital wallets. security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

Unit: II Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

Unit III: Personal Tax Planning

Tax Structure in India for personal taxation, Steps of Personal tax planning. Exemptions and deductions for individuals, tax avoidance versus tax evasion.

Unit IV: Insurance Planning

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance life and non-life insurance schemes.

Unit V: Retirement Planning

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

References

1. Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.
3. Yasaswy. N. J. (1990). Personal Investment and Tax Planning 1990-91.
4. P. Nandagopal, Investment Handbook.

Additional Resources

- Halan, Monika Lets Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 Harper Business.
- Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd. .
- Easterling, E. (2005). Unexpected Returns. Cypress House, Fort Bragg, NC.
- Garman, E. T., & Forgue, R. (2011). Personal finance. Cengage Learning.
- Krefetz, G. (1992). The basics of investing. Dearborn Trade Pub.

JOURNALS

- 1) Journal of Personal Finance, ISSN -1540-6261, The American Finance Association.
- 2) Dalal Street Investment Journal, ISSN-0971-7579, DSU Pvt. Ltd.
- 3) Indian Journal of Finance, ISSN-0973-8711- Associated Management Consultants Limited, New Delhi 28

E-LEARNING RESOURCES:-

1. <https://www.financialeducatorsCouncil.org/why-is-personal-finance-important/>
2. <https://www.csic.ntuu.edu.tw/>
3. <https://www.thewealthwisher.com/investment-avenues-for-indian-investors/>

Course Learning Outcomes

On successful Completion of the course, the student shall be able to:

CO1 - understand the meaning and relevance of financial planning, time value of money & process of financial planning.

CO2 - explain the concept of investment planning and its methods.

CO3 - examine the concept of personal tax planning.

CO4 - analyze insurance planning.

CO5- understand retirement planning.

Certificate Course

3. Digital Marketing

Course Objectives:

1. Understand the basic principles of digital marketing.
2. Identify the concepts and purpose of digital marketing and its strategies.
3. Get an exposure to the changing rules of digital Marketing and emerging Media.
4. Develop a marketing and public relation plan in the digital arena.
5. Get acquainted with the applicability of modern media and its trends.

UNIT – I

Definition of Marketing and Marketing Management - Marketing Process and evolution – Marketing Management orientation - Marketing Plan – Marketing Mix - Consumer and Business Markets – Market Segmentation, targeting, positioning strategies.

UNIT – II

Content strategy - social media marketing (organic) – social media landscape- social media channel – social media content – implement and monitor campaigns measuring the impact - careers in social media marketing social media marketing paid- search engine optimization search engine marketing with ad words- display advertising – online advertising or pay per click – email marketing – data visualization – web analytics – measure and optimize with Google analytics.

UNIT – III

New rules of marketing – viral marketing- Convergence of marketing and PR on the web - Reaching Buyers Directly - Tapping product evangelists – Blogs - using audio and video - content rich websites - Marketing and PR real time.

UNIT – IV

Building a Marketing and PR plan - organizational goals, buyer persona, and developing content to reach buyers, marketing strategies, measurements, educating salespeople about the new sales cycle - online thought leadership - online sales – measuring digital media effectiveness.

UNIT – V

Applications of modern media: Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - e-CRM, branding - RFID - contextual ads. – Search engines - reputation and privacy issues.

Text Books:

1. Ian Dodson., The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns., Wiley & sons inc., New Jersey, 2016, 1st Edition.
2. Kotler Philip, Gary Armstrong & Prafulla Y. Agnihotri., Principles of Marketing., Pearson Education., 2018., 17th Edition.

Suggested Readings:

1. Shameem A., New Media Marketing: Re-inventing new avenues., Excel Books, New Delhi,2009., 1st Edition.
2. Puneet Singh Bhatia., Fundamentals of Digital marketing., Pearson Education.,2017., 1st Edition.

Course Outcomes:

- CO – 1 Understand and recall the basic principles of marketing and correlate with Digital marketing.
- CO – 2 Discover the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
- CO – 3 Develop an appropriate online content and implement a feasible digital marketing framework in an organization and to support a career path.
- CO – 4 Interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and dynamics.
- CO – 5 Construct a marketing and public relation plans to measure their effectiveness in digital media.

Value Added Course

TALLY ERP9

Learning Objectives:

1. To train the student in the computerized accounting environment and practice the preparations of final statement in tally.
2. To develop the student knowledge in interest calculations and check printing using tally.
3. To understand the Constitutional Framework of all Goods and service tax.
4. Create inventory vouchers and bill using tally.
5. How to create batches for first in first out productions in a industries.
6. Develop an understanding of the fundamental principles of GST and its applications to a wide variety of business and organizations.

TALLY SYLLABUS

THEORY HOURS	32 HOURS
PRACTICAL	32 HOURS

THEORY SYLLABUS

INTRODUCTION OF TALLY ERP9

Introduction of tally: first version of tally - version 4.0, series A, TALLY ERP9, features of TALLY ERP9, Gateway of tally, Accounts information, Inventory information, About transactions, Introduction of accounting vouchers, Introduction of inventory vouchers, Import data, Banking.

TOOLS & LEDGERS

Fl Select company, Company creation, Shut company, Alter company, Ledger creation, single ledger, multi ledger, Groups creation, Voucher types- own Voucher creation, benefits of accounting vouchers.

REPORTS in TALLY ERP9

About Balance sheet, Profit & Loss accounts, Stock summary, Ratio analysis, Report display, Introduction of Capital amount, Opening balance., closing balance, Accounts book reports, statement of accounts, Inventory Books, statement of Inventory, Receipt & Payments.

TAXES

Tax deducted at source(TDS), Tax collected at source(TCS) ledger input tax. output tax, Value Added Tax(VAT): Creating a ledgers, master, groups, Transactions, Price level of purchase goods, Inventory voucher for VAT, VAT reports Enabling CST, CST reports, GST: SOFTWARE, input tax credit, GST RETURNS, GST Invoice, GST services.

BATCHES AND POINT OF SALES

Batchwise sales: create ledgers, unit of measures, giving a batch numbers in a clockwise productions and anti clockwise productions, Vouchers for point of sales, create a ledgers and design a voucher of own billing concept, calculate accounting vouchers, printing a point of sales bill.

PAYROLL

Payroll Information, unit creation, Employees details, salary details, design a payroll voucher, PAY HEADS: PF, ESI, TA, HRA, DA and other allowances, deduction from employee, Payment of professional tax, generate Payroll report.

PRACTICAL SYLLABUS

COMPANY CREATION	Create a company name, create a ledgers, display a ledger, alter ledger, delete a ledger
INTEREST CALCULATION	Ledgers, 30 days rounding, 365 days rounding interest calculations.

CHECK PRINTING	Creating a new company, modifying accounting features, ledgers, alter the check printing configuration.
ADVANCED INVENTORY	Mastering in tally, stock groups, stock items, stock categories, godown/locations, creating inventory vouchers
BATCHWISE SALES	Multi ledger, Groups creation, Voucher types - own Voucher creation, benefits of accounting vouchers
POINT OF SALES	Input ledger, voucher type design, f5 select voucher which is our receipt
TAX DEDUCTED AT SOURCE	Master, groups, Transactions and entire receipt, refunds, calculate entire tax amount, report the TDS
VAT COMPUTATIONS	Taxation ledger, invoice generation, how to apply input tax, bulk import invoice, VAT report
GST COMPUTATIONS	Input tax credit, Input service, GST E-way bill, Registration, Payment, User services, refunds, purchase invoice generation, how to apply for Input Tax credit.
SERVICE TAX	Creating Masters, Entering transactions, Accounting for advance receipts, Generating payroll report.

REFERENCES:

1. TALLY EDUCATION Pvt Ltd(2018) Official Guide to Financial accounting using TALLY ERP9 with GST, BPB Publications; Fourth edition.
2. Introduction of Tally(for practicals) : Author K.Kumar Kamatchikan M.Sc., B.Ed., ISBN: “978-81-942153-4-9” Edition: first 2019. Mayas Publication.

Expected Learning Outcome:

1. Students should develop the skill in tally software.
2. Students learn the basics of tally and importance of tally in today computerized environment.
3. Understand and make use of knowledge of GST rules in taking managerial decisions in various tax related matters.
4. Understand the use of batch wise details and point of sales voucher billing.
5. To make the voucher bill for all businesses and industries.

7. COURSE OUTCOMES

SEMESTER – I

FINANCIAL ACCOUNTING - MAJOR CORE – THEORY

CO _s	STATEMENTS
CO1	Gain knowledge about basic principles and accounting records of financial accounting.
CO2	Imparts knowledge for preparation of financial statements in accordance with appropriate standards.
CO3	Gain knowledge for preparation of BRS and application of basic principles to rectifying errors in accounting
CO4	Enough knowledge to prepare Depreciation accounting and Insurance claim.
CO5	Knowledge to prepare final account from incomplete records.

BUSINESS COMMUNICATION - Major Core – Theory

CO _s	STATEMENTS
CO1	Apply business communication theory to solve workplace communication issues and able to know the communication barriers.
CO2	Gain enough skill to write different kinds of business letter
CO3	Utilize complex ideas in written and spoken skills.
CO4	Report writing skills and preparing agenda for a meeting.
CO5	Improve their skills to communicate effectively with the help of electronic media.

BUSINESS ECONOMICS – ALLIED PAPER

CO_s	STATEMENTS
CO1	Gain knowledge about various theories in Economics
CO2	Understood important concept Demand and Supply functions in economics.
CO3	Make them use of Utility theories.
CO4	Know about the pricing methods & economics laws related to business.
CO5	Know about various Market Structure.

BASICS OF COMPUTER -SOFT SKILL /NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To know about the basics of Computer.
CO2	To know about the MS word programming software.
CO3	To know about the work sheet and graphs and the usage of auto formatting.
CO4	To learn about the PowerPoint presentation designing, preparation of charts and usage of templates
CO5	To educate about the basic version of internet.

BASICS OF RETAIL MARKETING - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To understand the basic concept of Retail marketing and Growth of Retail Market in India
CO2	To know the various functions and types of Retailing
CO3	To facilitate of understanding of the concept of Branding, Labeling and Franchising.
CO4	To understand the sales promotion are used in Retailing
CO5	To know the concept of Supply Chain Management

AN OVERVIEW OF ISO - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To gain the knowledge about the ISO
CO2	It educates complete version of QMS (Quality Management System) in ISO
CO3	To know about ISO 9001- 2000 requirements and implementation of various clauses.
CO4	To impart the knowledge about the ISO 9001-2000 QIS operating software.
CO5	To Provide cognition about the ISO 9000 Internal Quality Audit

BASICS OF HEALTH CARE MANAGEMENT - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	Capable of demonstrating comprehensive knowledge on self health maintenance and spiritual practice.
CO2	Ability to read and write family health care and group health care by vaccination
CO3	To demonstrates the Decision making skills, communal health care centers, Hospitals and statistical bodies.
CO4	To acquaint the students with the fundamental principles of Health awareness programme
CO5	To Understand Definitions and Terminologies used in Disaster Management

SEMESTER – II

ADVANCED FINANCIAL ACCOUNTING - MAJOR CORE – THEORY

CO_s	STATEMENTS
CO1	To know the accounting techniques with respect to Branch Accounts.
CO2	To understand the accounting procedures to prepare final account in Departmental Accounting.
CO3	To know the accounting entries in Hire purchase and Installment purchase system.
CO4	To know the fundamental procedures in partnership accounting and treatment of Good will as per AS-26.
CO5	To gain knowledge and accounting skills to preparation of various accounts in dissolution of partnership firm.

BUSINESS MANAGEMENT - MAJOR CORE – THEORY

CO_s	STATEMENTS
CO1	Understand the principles of management and roles and skills of a manager.
CO2	To apply planning, organising, decision-making, Staffing and Directing procedures in the organizations.
CO3	To Understand organizing and staffing.
CO4	Analysis of situation that requires specific leadership control.
CO5	To Understand the range of motivation, coordination, leadership, dynamics and control in the business.

INDIAN ECONOMY – ALLIED PAPER

CO_s	STATEMENTS
CO1	Know the indicators of economic development and basic concepts for computations of National Income.
CO2	Understand the major problems in Indian Economy and also know about balance of payment in foreign trade.
CO3	Gain knowledge about the public distribution system and major contribution of Agricultural sector in Indian Economy
CO4	Understand the role of Industries in Economic development in India.
CO5	Know the service sector contribution and Foreign direct investment trends and issues.

CONSUMER PROTECTION AND CONSUMER RIGHTS - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To know about the consumer protection act 1986 & 2019
CO2	To educate the pupil about protection of consumer, consumer disputes, the monopolistic restrictive trade practice 1969 and its features.
CO3	To provide the knowledge about various consumer rights and how to educate the consumer.
CO4	The pupil to know the consumer protection council.
CO5	The pupil aware about consumer dispute Redressal Agencies, eligibility criteria, relating to district –state-central of consumer protection commission.

BASICS OF TOURISM MANAGEMENT - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To understands the basic concepts of tourism.
CO2	To know about planning approaches and indicators, design and innovations
CO3	Explain the diverse nature of tourism, including culture and place
CO4	To understand about the pricing & promotion of tourism products
CO5	Imparting knowledge to the students about the organizations in tourism industry and travel agents in India

FUNDAMENTALS OF DISASTER MANAGEMENT - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To enable to know about basic aspects and types of disasters.
CO2	To gain knowledge about stages in disaster.
CO3	To know the guiding principles of mitigation and mitigation programmes.
CO4	To understand about the utilization of resources, public awareness and disaster training.
CO5	To know about disaster management policy and its legislation.

CONCEPT OF SELF HELP GROUPS - NON MAJOR ELECTIVE

CO_s	STATEMENTS
CO1	To educate the knowledge about basics of SHGS.
CO2	To understand the level of women empowerment through SHGS.
CO3	To know about the various microfinance through SHGS.
CO4	To gain the knowledge about the social development through SHGS.
CO5	To aware about the role of government and NGO's in fostering SHGS.

SEMESTER - III

CORPORATE ACCOUNTING - MAJOR CORE - THEORY

CO_s	STATEMENTS
CO1	Gaining accounting knowledge on issue of shares, debentures and preparation of final accounts of companies.
CO2	Acquiring Knowledge about the conditions of redemptions of preference shares and computation of liabilities of underwriters.
CO3	Acquiring knowledge for preparation Statement of profit or loss and Balance sheet of companies.
CO4	Gaining knowledge for calculation of profit prior to incorporation, alteration of share capital and capital reductions.
CO5	Gaining knowledge about the various methods of valuation shares and good will.

BUSINESS LAWS - MAJOR CORE - THEORY

CO_s	STATEMENTS
CO1	Know the important role of business law in an economic, political and social context.
CO2	Understand the fundamental legal principles related to contractual agreements and lawful consideration.
CO3	Improves knowledge about the performance of contract and breach of contract and its remedies.
CO4	Acquiring knowledge about Sale of Goods Act 1930 and know the procedure of Bailment and Pledge.
CO5	Enlightens the Information Technology Act 2000 and e-governance procedures.

BANKING THEORY, LAW AND PRACTICE - MAJOR CORE – THEORY

CO_s	STATEMENTS
CO1	Get acquainted with the basic knowledge of the banking process
CO2	Gain knowledge on various types of banks and its legal frameworks.
CO3	Understand the steps taken by the banks for e-banking procedures.
CO4	Update the knowledge about the paying and collecting bankers.
CO5	To familiarize with different forms of crossing and customer grievances

MODERN MARKETING - MAJOR CORE - THEORY

CO_s	STATEMENTS
CO1	Identify the scope, role and significance of marketing in Industries.
CO2	Understand the various marketing concepts and product planning process.
CO3	Coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firm.
CO4	Expertise the various channels of distribution
CO5	Know the new horizons in digital marketing.

BUSINESS STATISTICS - ALLIED PAPER

CO_s	STATEMENTS
CO1	Apply a basic knowledge of statistics to business and also know the data collection methods and presentation of data.
CO2	Know the various techniques used in measures of central tendency and measures of variations.
CO3	Apply correlation models to analyze the relationships between two variables and measures of Skewness.
CO4	Apply Regression models to construct the regression lines and predict the variables.
CO5	Gaining knowledge for constructing Index numbers and testing its adequacy.

RURAL ECONOMICS – ALLIED PAPER

CO_s	STATEMENTS
CO1	Identify the scope, role and significance of rural economies.
CO2	Analyse and understand of agriculture in rural development.
CO3	Understand interconnections between rural economy and farming, types of rural industries and interconnections with industrialization.
CO4	Explore and analyse the roles and functions of financial institutions in rural economics and overall development.
CO5	Understanding the prevailing poverty and inequalities in rural areas and the importance of improving rural economies for sustainable development.

SEMESTER - IV

ADVANCED CORPORATE ACCOUNTING - MAJOR CORE - THEORY

CO_s	STATEMENTS
CO1	Acquiring knowledge on accounting procedures in amalgamation, absorption and external reconstruction of companies.
CO2	: Gaining Knowledge about order of payments and preparation of liquidator's final statement of account.
CO3	Acquiring knowledge to prepare Revenue account and Balance Sheet of Banking and Insurance Companies and Balance.
CO4	Gaining knowledge related to preparation of consolidated balance sheet of holding and its subsidiary company.
CO5	Gaining knowledge in related to accounting for price level changes

COMPANY LAW- MAJOR CORE - THEORY

CO_s	STATEMENTS
CO1	Get acquainted with the basic knowledge of companies and types of companies.
CO2	Familiarized with legal aspects of starting a new business in the form of a company.
CO3	Acquire knowledge on various methods of raising capital and debentures.
CO4	Gain knowledge about management affairs of companies.
CO5	Understand the provisions of companies Act relating to meetings, resolutions and winding up.

FINANCIAL SERVICES - MAJOR CORE-THEORY

CO_s	STATEMENTS
CO1	Gain required knowledge about Indian Financial System.
CO2	Enough knowledge about merchant banking functions
CO3	Understand the regulations of stock exchanges in India.
CO4	Know about the mechanism of factoring services.
CO5	Understand the working mechanism of an asset management companies.

GST - MAJOR CORE – THEORY

CO_s	STATEMENTS
CO1	To gain knowledge about classification of taxes and tax system in India.
CO2	To facilitate in understanding of benefits of GST and its impact in Indian Economy.
CO3	To enhance their knowledge about GST slab rates and the functions of GST council.
CO4	To understand GST assessment proceedings
CO5	understand the procedures about levy and collection of custom duty

ELEMENTS OF OPERATIONS RESEARCH - ALLIED PAPER

CO_s	STATEMENTS
CO1	Understand the characteristics, scope and techniques of operation research.
CO2	Understand appropriate decision making through Linear Programming Model and obtaining optimum solutions.
CO3	Design new simple models through PERT and CPM to improve decision making skills.
CO4	Construct and solve Transportation and Assignment Models.
CO5	Analyze the business situations and strategy through Game theory.

INTERNATIONAL ECONOMICS- ALLIED PAPER

CO_s	STATEMENTS
CO1	To get knowledge about International Trade Theories
CO2	To understand the concept of Balance of Payments.
CO3	To impart knowledge about Export Management
CO4	To know about various functions of International Organisations
CO5	To enhance the knowledge about WTO

V SEMESTER

COST ACCOUNTING – I

CO_s	STATEMENTS
CO1	Gain familiarity with the various cost concepts, and elements of cost
CO2	Prepare cost sheets and reconcile the profits between Cost and Financial accounting.
CO3	Prepare the statements relating to material purchase, issue and losses.
CO4	Compute the Labour cost under various remuneration schemes.
CO5	Analysis the different methods to compute overhead cost.

PRACTICAL AUDITING

CO_s	STATEMENTS
CO1	Get acquainted knowledge about Internal control and internal check in auditing
CO2	Gain knowledge of Vouching and Verification Assets and Liabilities of various organisation.
CO3	Understand the different kinds of auditing and also know standard auditing procedures.
CO4	Enrich the knowledge about to preparation of audit report and enable to i)work as an audit assistant with FCA. ii)Work as an internal auditor in an organisation. iii)Practice as income tax consultant
CO5	Know the basic knowledge on EDP audit and specialized audit..

INNOVATION AND ENTREPRENEURSHIP

CO _s	STATEMENTS
CO1	To know the basic concepts and factors influencing the entrepreneurship.
CO2	To enrich the role of development agencies to promoting entrepreneurship in India.
CO3	To enrich the skill to develop business idea generation techniques, feasibility study and preparation project report.
CO4	To know the role of Government and Govt. agencies in Entrepreneurial Development Programme in India.
CO5	To understand the important role of entrepreneurs in economic growth in India.

FINANCIAL MANAGEMENT

CO _s	STATEMENTS
CO1	To know the sources of finance and important role of financial manager.
CO2	To gain knowledge about the capital structure and used various approaches for valuation of capital structure.
CO3	To enrich the knowledge about capital budgeting techniques used for identifying the returns on investments.
CO4	To know the dividend policies and applications of dividend models.
CO5	To understand the factors which are influencing the working capital management and forecast the working capital requirements.

INCOMETAXLAWANDPRACTICE-I

CO _s	STATEMENTS
CO1	Well known about the basic concepts and residential status of an assessee.
CO2	Gaining Knowledge related to computation of income from salary.
CO3	Know the computation of income from house property.
CO4	Gaining Knowledge about the computation of income from business or profession.
CO5	Enrich the knowledge for e-filing procedures in related to filing the return of income.

VISUAL BASIC PROGRAMMING -THEORY

CO _s	STATEMENTS
CO1	Understand the basic concept of visual basic programming
CO2	Acquire knowledge about the object oriented paradigm
CO3	Role of constants, variables, identifiers, operators, type conversion and other building blocks of visual basic programming
CO4	Use of inheritance, polymorphism and encapsulation concepts in object oriented programming
CO5	Role of functions involving the idea of modularity.

COST ACCOUNTING – II

CO_s	STATEMENTS
CO1	Analysis the principles of computing profits with relating to job and Batch order costing system and construction contract costing.
CO2	Evaluate the cost of the product at each stage of manufacturing.
CO3	Assess the cost of maintenance of transport service.
CO4	Make decisions based on techniques of marginal costing.
CO5	Gain mastery over the preparation of variance analysis.

MANAGEMENT ACCOUNTING

CO_s	STATEMENTS
CO1	gain familiarity with the various concepts of management accounting and its techniques.
CO2	Gain knowledge of preparation, analysis and interpretation of financial statements.
CO3	Understand the way to calculate various ratios and preparation of Financial Statement from Ratios.
CO4	Prepare cash flow and funds flow statements and describe the classifications of budgets and its preparation.

CO5	Gain knowledge on capital investment decisions.
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BUSINESS ENVIRONMENT

CO _s	STATEMENTS
CO1	Get acquainted with the basic knowledge of the business environment.
CO2	Gain knowledge on the concept of political laws pertaining to business.
CO3	Understand the impact of socio- cultural on business in practical life
CO4	Update the knowledge about the current economic environment & technology scenarios.
CO5	familiarize with the International economic institution and foreign trade.

INCOME TAX LAW AND PRACTICE – II

CO _s	STATEMENTS
CO1	Compute short term & long term capital gains.
CO2	Evaluate income under the residuary head and apply the provisions of Clubbing of Income
CO3	understanding of set off & carry forward of losses and also identify the incomes exempt from tax.
CO4	Identify the available to an individual from Total income and the process of e-filing.
CO5	Assess taxable income & tax liability of an individual.

VISUAL BASIC – PRACTICAL

CO_s	STATEMENTS
CO1	Develop the understanding of the concept of human resource management and to understand its relevance in organization.
CO2	Know the recruitment process and various training methods in an organization.
CO3	Enrich the knowledge about various training methods adopted in an organisation.
CO4	Know the job satisfaction of an employee and also identify the performance appraisal methods.
CO5	Knowledge about the promotion process and HR audit practice.

ELECTIVE – III (2) PORTFOLIO MANAGEMENT

CO_s	STATEMENTS
CO1	Students would appreciate the importance of forming a portfolio of investment with varied risk and reward patterns. They would recall and discuss various portfolio management models
CO2	Designing and managing the bond as well as equity portfolios in the real word
CO3	Students would appreciate and understand the need of various fundamental analysis in developing and managing a portfolio
CO4	Apply the concept of portfolio management for the better investments
CO5	Construct optimal portfolios and evaluate them using models

HUMAN RESOURCE MANAGEMENT

CO _s	STATEMENTS
CO1	Develop the understanding of the concept of human resource management and to understand its relevance in organization.
CO2	Know the recruitment process and various training methods in an organization
CO3	Enrich the knowledge about various training methods adopted in an organisation
CO4	Know the job satisfaction of an employee and also identify the performance appraisal methods.
CO5	Knowledge about the promotion process and HR audit practice.

VALUE EDUCATION

CO _s	STATEMENTS
CO1	To understand the concept of Value education which balance both body and mind.
CO2	To learn salient values of life – problem solving and decision making, positive and creative thinking.
CO3	To know human rights – social values – peace and nonviolence.
CO4	To know introspection activities – Desire, Worries and anger.
CO5	To know the concept of social evils.

8. PROGRAMME SPECIFIC OUTCOME – COURSE OUTCOME MAPPING

PSO –1: Enriching the knowledge in theoretical and practical aspects at the undergraduate level.

PSO-2: Developing curiosity in the subject and encouraging them to pursue higher studies.

PSO3. Enabling the students to come out successfully in competitive examinations.

PSO–4: Developing students’ skills, based on current trends by offering Job oriented, Entrepreneurial, certificate courses and Value-added courses.

Subject Code	CO-1	CO-2	CO-3	CO-4	CO-5
Unit-1	✓				
Unit-2		✓			
Unit-3			✓		
Unit-4				✓	
Unit-5					✓

PSO – CO MATRIX

	Course outcome	PSO-1	PSO-2	PSO-3	PSO-4
Financial accounting-1	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓

	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Business communication	CO-1	✓		✓	✓
	CO-2	✓		✓	✓
	CO-3	✓		✓	✓
	CO-4	✓		✓	✓
	CO-5	✓		✓	✓
Business Economics(allied)	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Advanced Financial Accounting	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
Business Management	CO-1	✓		✓	✓
	CO-2	✓		✓	✓
	CO-3	✓		✓	✓
	CO-4	✓		✓	✓
	CO-5	✓		✓	✓
Indian Economy(allied)	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓

	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Corporate accounting	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓

Course Subject Code	Course outcome	PSO-1	PSO-2	PSO-3	PSO-4
Business Laws	CO-1	✓			✓
	CO-2	✓			✓
	CO-3	✓			✓
	CO-4	✓			✓
	CO-5	✓			✓
Banking Theory	CO-1	✓		✓	✓
	CO-2	✓		✓	✓
	CO-3	✓		✓	✓
	CO-4	✓		✓	✓
	CO-5	✓		✓	✓

Modern Marketing	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Business statistics allied	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
Advanced corporate accounting	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Company Law	CO-1	✓			✓
	CO-2	✓			✓
	CO-3	✓			✓
	CO-4	✓			✓
	CO-5	✓			✓
Financial services	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓

Course Subject Code	Course outcome	PSO-1	PSO-2	PSO-3	PSO-4
GST	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Elements of Operations Research(allied)	CO-1	✓			✓
	CO-2	✓			✓
	CO-3	✓			✓
	CO-4	✓			✓
	CO-5	✓			✓
Cost Accounting I	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Practical Auditing	CO-1	✓			✓
	CO-2	✓			✓
	CO-3	✓			✓

	CO-4	✓			✓
	CO-5	✓			✓
Innovation and Entrepreneurship	CO-1	✓		✓	✓
	CO-2	✓		✓	✓
	CO-3	✓		✓	✓
	CO-4	✓		✓	✓
	CO-5	✓		✓	✓
Financial management	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Income Tax law and practice –I (Elective)	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓

Course Subject Code	Course outcome	PSO-1	PSO-2	PSO-3	PSO-4
Value Education	CO-1	✓			✓

	CO-2	✓			✓
	CO-3	✓			✓
	CO-4	✓			✓
	CO-5	✓			✓
Cost Accounting- II	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Management Accounting	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓
Business Environment	CO-1	✓		✓	✓
	CO-2	✓		✓	✓
	CO-3	✓		✓	✓
	CO-4	✓		✓	✓
	CO-5	✓		✓	✓
Income Tax law and practice-II (Elective)	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓

	CO-5	✓	✓	✓	✓
Human Resource Management (Elective)	CO-1	✓	✓	✓	✓
	CO-2	✓	✓	✓	✓
	CO-3	✓	✓	✓	✓
	CO-4	✓	✓	✓	✓
	CO-5	✓	✓	✓	✓

OVERALL COURSE OUTCOME

	Course Outcome based on		
	Skill	Employability	Entrepreneurial
Financial accounting-1		✓	
Business communication	✓		
Business Economics(allied)	✓		
Advanced Financial Accounting		✓	
Business Management			✓
Indian Economy(allied)	✓		
Corporate accounting		✓	
Business Laws			✓
Banking Theory Law and Practice	✓		

Modern Marketing			✓
Business statistics allied	✓		
Advanced corporate Accounting		✓	
Company Law			✓
Financial services		✓	
Value Education	✓		
Cost Accounting- I		✓	
Financial Management		✓	
Practical Auditing		✓	
Innovation and Entrepreneurship			✓
Income Tax Law and Practice - I		✓	
Cost Accounting- II		✓	
Management Accounting		✓	
Business Environment			✓
Income Tax law and practice-II Elective)		✓	
Human Resource Management (Elective)		✓	
Percentage of Outcome	24%	52%	24%

9. Teaching – Learning Process

Learning based curriculum design for various commerce courses under B.Com. Programme aim for build up required knowledge, development of student's capability to use ideas and information, and their ability to test those ideas and evidence. The courses also aim for facilitating the skill development and increasing capacity of students to plan and manage their own learning. Instead of using traditional teaching methods, new teaching methods and pedagogical tools are required to ensure the achievement of desired learning outcomes for the commerce courses. In view of the programme outcomes for B. Com. the suggested teaching methodologies, therefore, are:

Class room lectures;

- Use of up-to-date textbooks, other learning resources;
- Use of internet to support and explore the knowledge;
- Use of case studies;
- Seminar presentations;
- Class presentations;
- Tutorials;
- Examinations;
- Practical exercises for each course to expand the learning;
- Demonstrations;
- Group discussions;
- Simulations (e.g. computer based);
- Problem solving;
- Discussion and debate;
- Role play;
- Quizzes;

10. Assessment Methods

Methods of measuring student learning are often characterized as summative or formative assessments:

Summative assessments: case study analysis, assessment and evaluation of tests, quizzes, etc., that are used to measure the performance of learner. They are cumulative and often reveal what students have learned at the end of a unit or the end of a course. Within a course, summative assessment includes the system for calculating individual student grades.

Formative assessment: any means by which students receive input and guiding feedback on their relative performance to help them improve. It can be provided face-to-face in class hours, in written comments on assignments and seminar presentations.

An array of direct and indirect methods should be used based upon the above mentioned methodologies and assessment tools to assess the level of learning outcome(s) under each course with more weightage on 'Formative Assessment' to ensure that the learner improves during the teaching learning process. It includes examinations, field experience, case studies, etc. as mentioned above under Teaching Learning Outcome Methodologies and Summative Assessment. Through the indirect measures, the observer would be able to infer student abilities, knowledge, and values based on an analysis of reported perceptions about student capabilities of outcomes using the indirect measures. It includes classroom assessments.

11. Keywords:

- Accounting for Partnership Firm
- Accounting Concepts and conventions
- Accounting Standards
- Activity Based Costing
- Banking Services
- Annual General Meeting
- Board of Directors
- Budget and Budgetary Control
- Capital Budgeting
- Capital Market
- Cash Flow Analysis

- Barriers of Communication
- Bank Correspondence
- Consumer Behaviour
- Perfect Competition
- Demand and Supply
- Basic Accounting Concepts and A S
- Stock and Debtors system
- Departmental Accounts
- Decision Making
- Delegation of Authorities
- Green Revolution
- Five year plan
- Underwriting of Shares and Debentures
- Valuation of Shares and Goodwill
- Offer and Acceptance
- Performance of Contract
- Channel of Distribution
- Market Segmentation
- Correlation and Regression Analysis
- Time Series
- Transport Costing
- Program Evaluation and Review Techniques
- Capital Structure
- Dividend policy
- Auditing Practices
- Entrepreneurship Programme
- Commercial Banks
- Company Accounts
- Competition Commission of India
- Computerized Accounting
- Consumer Behaviour
- Consumer Protection

- Cost Accounting
- Cost Sheet
- Customs Law
- Cyber Security
- Debt Instruments
- Learning Outcome-based Curriculum Framework(LOCF)
- Programme Outcomes (PO)
- Programme Specific Outcomes (PSO)
- Course Outcomes (CO)
- Skill Development