

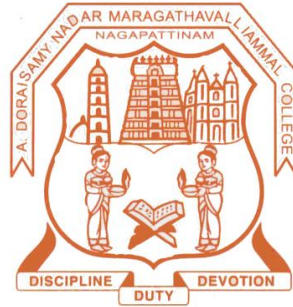
# **A.D.M.COLLEGE FOR WOMEN (AUTONOMOUS)**

**(Accredited With 'A' Grade By NAAC 4<sup>th</sup> Cycle)**

***(Affiliated to Bharathidasan University, Tiruchirappalli)***

**NAGAPATTINAM – 611 001**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**



**SCHEME, STRUCTURE AND SYLLABUS**

**B.Com.**

**2024 -2027 Batch**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com. COURSE STRUCTURE UNDER CBCS**  
**(2024-2027 Batch)**

**OBE ELEMENTS**

**PROGRAMME OBJECTIVE:**

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

**Programme Educational Objectives (PEO):**

PEO 1:	To build a strong foundation in accounting, income-tax law and practice, cost and management accounting and business environment.
PEO 2:	To prepare students for career options in banking, marketing, company law and related fields.
PEO 3:	To equip students with skills to excel in their future careers.
PEO 4:	To prepare students to enter Masters Programme like M.Com., M.B.A., and Pursue professional programmes like C.A., A.C.S., ICWA, CMA, etc.
PEO 5:	To develop entrepreneurial skills in students.

**Programme Outcomes:**

**PO1: Disciplinary knowledge and Communication Skills:** Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study. Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

**PO2: Critical Thinking and Problem Solving:** Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO3: Analytical and Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective. Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

**PO4: Research- related skill and Reflective thinking:** A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation. Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

**PO5: Co-operation/Team work and Leadership readiness/qualities:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team. Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

**PO6: Information/Digital Literacy and Self- directed learning:** Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data. Ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

**PO7: Multicultural competence and Moral and Ethical awareness /reasoning:** Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO8: Life Long Learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development.

## **Programme Specific Outcomes:**

### **PSO1 – Placement:**

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.

### **PSO2 – Contribution to Business World:**

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

### **PSO3 – Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

**Course structure for the year 2024 -2027**  
**B.Com.,**  
**STRUCTURE OF THE PROGRAMME**

<b>Part</b>	<b>Category of the Course</b>	<b>No. of Courses</b>	<b>Hours</b>	<b>Total Credits</b>
<b>I</b>	Language Courses –Tamil/French/Arabic	4	24	12
<b>II</b>	English Language Course	4	24	12
<b>III</b>	Core Courses (CC)	14	75	61
	Minor Courses (AC)	4	16	14
	Discipline Specific Courses(DSC)	3	13	10
	Project	1	3	3
<b>IV</b>	Skill Enhancement Courses(SEC)	4	8	8
	Ability Enhancement Courses (AEC)	3	6	6
	Multi Disciplinary Courses (NME)	2	4	4
	Environmental Studies	1	2	2
	Value Education	1	2	2
	Soft skill Development	1	2	2
	Summer Internship/Industrial Activity	0	0	2
<b>V</b>	Gender Studies	1	1	1
	Extension Activities(NCC,NSS, Sports/Any other activity)	0	0	1
	<b>Total</b>	<b>43</b>	<b>180</b>	<b>140</b>

**Extra Credit Scheme Structure -2024-2027**

<b>Courses</b>	<b>Credits</b>	<b>Semester</b>	<b>Marks</b>
<b>Extra Credit Courses I (Professional English)</b> ECPEB- ECC I- Professional English for Commerce and Management	2	I	100
<b>Extra Credit Courses II( Skill Course I- Financial Literacy –Add on)</b>	2	II	100
<b>Extra Credit Courses III( Skill Course II- Tally Prime with GST –Add on)</b>	2	III	100
<b>Extra Credit Courses IV(Skill Course III/ Add on Course)</b>	2	IV	100
<b>Value Added Course I(Multi Disciplinary I- Basics of Computerized Accounting)</b>	2	V	100
<b>Value Added Course II(Same Disciplinary II- Mutual Funds Concepts &amp; Planning)</b>	2	VI	100
<b>Total</b>	12	-	-

**B.Com.- 2024- 2027 Batch**  
**SCHEME OF THE PROGRAMME**

<b>SEMESTER - I</b>								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
I	Language Course I	LC- Pothu Tamil I	6	3	3	25	75	100
II	English Course I	ELC – General English I	6	3	3	25	75	100
III	Core Course I	CC I- Financial Accounting I	5	4	3	25	75	100
	Core Course II	CC II – Principles of Management	5	4	3	25	75	100
	Minor Course I	MC I – Business Mathematics and Statistics	4	3	3	25	75	100
IV	Skill Enhancement Course I	SEC-1 Elements of Insurance	2	2	3	25	75	100
	VE	Value Education	2	2	3	25	75	100
*Extra Credit I	Extra Credit I	Extra Credit Course I - Professional English for Commerce and Management I & II		2	3	25	75	100
<b>No. of Courses 7+1</b>			<b>30</b>	<b>21+2</b>				<b>700</b>

<b>SEMESTER - II</b>								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
I	Language Course II	LC II- Pothu Tamil II	6	3	3	25	75	100
II	English Course II	ELC II – General English II	6	3	3	25	75	100
III	Core Course III	CC III -Financial Accounting II	5	4	3	25	75	100
	Core Course IV	CC- IV - Marketing	5	4	3	25	75	100
	Minor Course II	MC - II - Business Economics	4	4	3	25	75	100
IV	Skill Enhancement Course II	SEC II – E Commerce	2	2	3	25	75	100
	EVS	EVS – Environmental Studies	2	2	3	25	75	100
*Extra Credit II	Extra Credit II	Extra Credit II- Skill Course I-Financial Literacy –Add on	-	2	3	-	100	100
<b>No. of Courses 7+1</b>			<b>30</b>	<b>22+2</b>				<b>700</b>

SEMESTER - III								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
I	Language Course III	LC- III - Pothu Tamil III	6	3	3	25	75	100
II	English Course III	ELC – III- General English Course III	6	3	3	25	75	100
III	Core Course V	CC – V-Corporate Accounting I	5	4	3	25	75	100
	Core Course VI	CC -VI -Business Laws	5	4	3	25	75	100
	Minor Course III	MC-III-Business Communication	4	4	3	25	75	100
IV	Skill Enhancement Course III	SEC- III – Basics of GST	2	2	3	25	75	100
	Multi Disciplinary Course I	NME - I–Basics of Accounting I	2	2	3	25	75	100
*Extra Credit III	Extra Credit III	Extra Credit Course III - Skill Course II- Tally Prime with GST –Add on		2	3	-	100	100
<b>No. of Courses 7+1</b>			<b>30</b>	<b>22+2</b>				<b>700</b>

SEMESTER - IV								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
I	Language Course IV	LC- IV – Pothu Tamil IV	6	3	3	25	75	100
II	English Course IV	ELC –IV- General English Course IV	6	3	3	25	75	100
III	Core Course VII	CC –VII –Corporate Accounting II	5	4	3	25	75	100
	Core Course VIII	CC –VIII -Banking Theory Law and Practice	5	4	3	25	75	100
	Minor Course IV	MC IV - Company Law	4	3	3	25	75	100
IV	Ability Enhancement Course I	AEC I — Tourism Marketing	2	2	3	25	75	100
	Multi Disciplinary Course II	NME - II- Basics of Accounting II	2	2	3	25	75	100
*Extra Credit IV	Extra Credit IV	Extra Credit Course IV - Skill Course III/Add on Course		2	3		100	100
<b>No. of Courses 7+1</b>			<b>30</b>	<b>21+2</b>				<b>700</b>

SEMESTER - V								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
III	Core Course IX	CC –IX – Cost Accounting	6	5	3	25	75	100
	Core Course X	CC–X- Income Tax Law & Practice I	6	5	3	25	75	100
	Core Course XI	CC-XI- Financial Management	6	5	3	25	75	100
	Core Course XII	CC – XII-Auditing	5	4	3	25	75	100
	Discipline Specific Elective I	DSE –I-Computer Application in Business – Theory	DSE – I-Computer Application in Business – Practical	1	1	2	10	30
DSE – I-Computer Application in Business – Practical			2	2	3	15	45	60
IV	Ability Enhancement Course II	AEC –II- Personality Development	2	2	3	25	75	100
	SSD	Soft Skill Development	2	2	3	25	75	100
	Summer Internship/Industrial Training	Internship	-	2	-	-	-	-
*Extra Credit V	Extra Credit Courses- V	Value Added Course I- Basics of Computerized Accounting(Multi Disciplinary)	-	2	-	-	--	100
<b>No. of Courses 7+1</b>			<b>30</b>	<b>28+2</b>				<b>800</b>

SEMESTER - VI								
Part	Course Type	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
III	Core Course XIII	CC– XIII-Income Tax Law & Practice II	6	5	3	25	75	100
	Core Course– XIV	CC-XIV -Management Accounting	6	5	3	25	75	100
	Core Course- XV	CC – XV-Project	3	3	3	25	75	100
	Discipline Specific Elective II	DSE –II- Human Resource Management	5	3	3	25	75	100
	Discipline Specific Elective III	DSE –III- Entrepreneurial Development	5	4	3	25	75	100
IV	Skill Enhancement Course IV	SEC-IV– Salesmanship	2	2	3	25	75	100
	Ability Enhancement Course III	AEC –III- Event Management	2	2	3	25	75	100
V	GS	GS – Gender Studies	1	1	3	25	75	100
	Extension Activities	(NCC/NSS/Sports/Any other activities)	0	1	-	-	-	-
*Extra Credit VI	Extra Credit Courses- VI	Value Added Course II Mutual Funds Concepts & Planning (Same Disciplinary)		2	3	-	100	100
<b>No. of Courses -7+1</b>			<b>30</b>	<b>26+2</b>				<b>800</b>
<b>Grand Total</b>			<b>180</b>	<b>140</b>				<b>4300</b>



Semester-I / Core Course -I	<b>Financial Accounting I</b>	Course Code: <b>UACA</b>
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K - 4</b> Analyzing <b>K – 5</b> Evaluating <b>K - 6</b> Creating
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To understand the basic accounting concepts and standards.</li> <li>• To know the basis for calculating business profits.</li> <li>• To familiarize with the accounting treatment of depreciation.</li> <li>• To learn the methods of calculating profit for single entry system.</li> <li>• To gain knowledge on the accounting treatment of insurance claims.</li> </ul>

<b>Unit</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books – Trial Balance – Need and Preparation.	<b>15</b>
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	<b>15</b>
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Annuity Method – Sum of Digits Method – Machine Hour Rate Method . <b>Bills of Exchange</b> – Definition – Specimen – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	<b>15</b>
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	<b>15</b>
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee (Excluding Sublease) – Accounting Treatment <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause(Loss of Stock only)	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>		

<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Remember the concepts and Bank reconciliation statements
<b>CO2</b>	Apply the knowledge in preparing detailed accounts of sole trading concerns
<b>CO3</b>	Analyse the various methods of providing depreciation
<b>CO4</b>	Evaluate the methods of calculation of profit
<b>CO5</b>	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	M	S	M	M	S	M	S	S	M	S	S
<b>CO2</b>	M	S	M	M	M	S	S	S	M	S	S
<b>CO3</b>	S	M	S	S	S	M	M	M	S	M	M
<b>CO4</b>	S	M	S	S	M	M	M	M	S	M	M
<b>CO5</b>	S	M	S	S	S	M	M	M	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-I / Core Course -2	<b>PRINCIPLES OF MANAGEMENT</b>	Course Code : <b>UACB</b>
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K - 4</b> Analyzing <b>K – 5</b> Evaluating <b>K - 6</b> Creating	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand the basic management concepts and functions</li> <li>To know the various techniques of planning and decision making</li> <li>To familiarize with the concepts of organisation structure</li> <li>To gain knowledge about the various components of staffing</li> <li>To enable the students in understanding the direction and control techniques of management</li> </ul>	
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction to Management</b> Meaning- Definition – Nature and Scope - Levels of Management – Importance - Management Vs Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol and Elton Mayo - Functions of Management – Qualification, Duties & Responsibilities of Manager.	<b>15</b>
II	<b>Planning</b> Planning – Meaning – Definition – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	<b>15</b>
III	<b>Organizing</b> Meaning - Definition - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	<b>15</b>
IV	<b>Staffing and Directing</b> Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion – Performance Appraisal - Meaning and Methods – 360° Performance Appraisal Motivation –Meaning – Maslow’s and Hertzberg theory of motivation – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.	<b>15</b>
V	<b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Textbooks</b>	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
<b>Reference Books</b>	
1	K Sundhar, Principles Of Management, VijayNichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl1/management">http://www.universityofcalicut.info/syl1/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Demonstrate the importance of principles of management.
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.
<b>CO4</b>	Enumerate the various methods of Performance appraisal
<b>CO5</b>	Demonstrate the notion of directing, co-ordination and control in the management.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	M	S	S	M	M	M	S	M	S
<b>CO2</b>	S	M	S	S	M	M	M	M	S	M	M
<b>CO3</b>	S	M	M	S	M	M	M	W	S	M	M
<b>CO4</b>	S	M	M	S	M	M	M	M	S	M	M
<b>CO5</b>	S	M	S	S	M	M	M	W	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-I/Allied Course - 1	<b>BUSINESS MATHEMATICS AND STATISTICS</b>	Course Code: <b>UACA1</b>
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To impart the knowledge about collection and condensation of data.</li> <li>To study various types of averages.</li> <li>To enable the students to compute various measures of dispersion.</li> <li>To impart the knowledge about the degree of relationship between variables and estimate unknown variable from known variable.</li> <li>To impart the knowledge about the basics of Index Numbers.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.	<b>12</b>
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	<b>12</b>
III	<b>Average and Measures of Dispersion</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	<b>12</b>
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	<b>12</b>
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
	<b>THEORY 20% &amp; PROBLEM 80%</b>	

<b>Textbooks</b>	
1	R.S.N.Pillai & V.Bagavathi, Statistics –S.Chand & company LTD, Reprint 2014.
2	Pa.Navaneetham-Business tools for decision making – Jai publishers ,Trichy, Reprint 2014.
3	V.K.Kapoor, Modern Approach to Fundamentals of Statistics for Business and Economics – Sultan Chand and Sons, New Delhi, Reprint 2014.
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Formulate the methods of data collection, classification and tabulation
<b>CO2</b>	Outline the applications of averages
<b>CO3</b>	Assess the problems related to measure of dispersion.
<b>CO4</b>	Create the applications of correlation and regression.
<b>CO5</b>	Plan the uses and applications of the index numbers.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO2</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO3</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO4</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO5</b>	S	M	S	M	M	M	S	M	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-I /Skill Enhancement Course - 1	<b>ELEMENTS OF INSURANCE</b>	Course Code: <b>UACSE1</b>
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K - 4</b> Analysing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To enable the students to understand about basic concepts on Insurance</li> <li>• To impart knowledge about the procedures to become an agent</li> <li>• To help the students to know about regulations of agents and IRDA</li> <li>• To make the students to understand about agents functions</li> <li>• To inculcate knowledge on kinds of insurance contract</li> </ul>	
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction</b> Introduction to Insurance: Purpose and need – Types of Insurance – Insurance as a Security Tool – Insurance and Economic Development	6
II	<b>Agents</b> Procedures to become an Agent: Pre-requisite for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension/ Termination of Agent Appointment – Code of Conduct – Unfair Practices.	6
III	<b>Agency</b> Fundamentals of Agency –Definition of an Agent – Agents, Regulation – Insurance Intermediaries- Agent’s Compensation – IRDA	6
IV	<b>Agent Functions</b> Agent Functions: Proposal Form and other Forms for Insurance Coverage –Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedure regarding Settlement of Policy Claims	6
V	<b>Contract of Insurance</b> Principles of Life insurance, Marine, Fire, Medical and General Insurance: Contract of various kinds – Insurable Interest	6
	<b>Total</b>	30

**Text Book:**

- Periyasamy P., Fundamentals of Insurance, Vijay Nicole imprints Pvt.Ltd., Chennai.

**Reference Books:**

- Mishra M.N., Modern concepts of Insurance, S.Chand& Company, New Delhi.
- Murthy A., Elements of Insurance, Margham Publications, Chennai.

**e- Resources:**

- <http://www.unishivaji.ac.in>
- <http://cbseacademic.nic.in>

<b>Course Outcomes</b>	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts on Insurance</li> <li>• Develop knowledge regarding the procedures to be followed to become an agent</li> <li>• Learn about regulations of agents and IRDA</li> <li>• Create knowledge on functions of agents</li> <li>• Assess the students to know about kinds of insurance contract</li> </ul>
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**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO2</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO3</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO4</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO5</b>	S	M	S	M	M	M	S	M	S	M	M

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Semester-II / Core Course -III		<b>Financial Accounting II</b>	Course Code:
Instruction Hours: 5		Credits:4	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analysing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• The students are able to prepare different kinds of accounts such Hire purchase and Instalments System.</li> <li>• To understand the allocation of expenses under departmental accounts</li> <li>• To gain an understanding about partnership accounts relating to Admission and retirement</li> <li>• Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm</li> <li>• To know the requirements of international accounting standards</li> </ul>		
<b>Unit</b>	<b>Content</b>		<b>No. of Hours</b>
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit		<b>15</b>
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.		<b>15</b>
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.		<b>15</b>
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.		<b>15</b>
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India-Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Indian AS- An Introduction - Difference between Indian AS and IFRS.		<b>15</b>
<b>TOTAL</b>			<b>75</b>

**THEORY 30% & PROBLEM 70%**

<b>CO</b>	<b>Course Outcomes</b>
CO1	Evaluate the Hire purchase accounts and Instalment systems
CO2	Prepare Branch accounts and Departmental Accounts
CO3	Understand the accounting treatment for admission and retirement in partnership
CO4	Knowledge on settlement of accounts at the time of dissolution of a firm.
CO5	Elaborate the role of IFRS

**Textbooks**

1.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2.	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4.	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5.	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

**Reference Books**

1.	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2.	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4.	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5.	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

**Web Resources**

1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	S	M	S	M	M	S	M	M
<b>CO2</b>	S	M	S	S	S	M	M	M	S	M	M
<b>CO3</b>	S	M	S	S	S	M	M	M	S	M	M
<b>CO4</b>	S	M	S	S	M	M	M	M	S	M	M
<b>CO5</b>	S	M	S	S	S	M	M	M	S	M	M

**S - Strongly Correlated****M - Moderately Correlated****W – Weakly Correlated****N – No Correlation**

Semester-II / Core Course -IV	<b>MARKETING</b>	Course Code:
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To know the concept and functions of marketing</li> <li>• To understand the importance of market segmentation</li> <li>• To examine the stages of new product development</li> <li>• To gain knowledge on the various advertising medias</li> <li>• To analyse the global market environment</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Marketing</b> Meaning–Definition - Functions of Marketing– Evolution- Concepts–Innovations in Modern Marketing. Marketing Management: Definition–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.	<b>15</b>
II	<b>Market Segmentation</b> Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P’s of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives and Needs.	15
III	<b>Product &amp; Price</b> Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing– Objectives – Factors influencing Pricing – Kinds of Pricing – Resale Price Maintenance.	15
IV	<b>Promotions and Distributions</b> Communication Mix – Communication Process –Advertising– Media–Kinds of–Advertising Media - Sales Promotion – Personal Selling – Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.	15
V	<b>Competitive Analysis and Strategies</b> Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing – Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism –Market Research–MIS and Marketing Regulation.	15
	<b>TOTAL</b>	<b>75</b>

<b>Textbooks</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr.Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	NeeruKapoor Principles Of Marketing, PHI Learning, New Delhi
<b>Reference Books</b>	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4 p's of marketing in their venture
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Use the different Channels of distribution of industrial goods
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	M	M	M	S	M
<b>CO2</b>	S	M	S	M	S	M	M	M	M	S	M
<b>CO3</b>	S	M	S	M	S	M	M	M	M	S	M
<b>CO4</b>	S	M	S	M	M	M	M	M	M	S	M
<b>CO5</b>	S	M	S	M	M	M	M	M	M	S	M

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Semester-II / Allied Course -2	<b>BUSINESS ECONOMICS</b>	Course Code:
Instruction Hours: 4	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K - 4</b> Analyzing <b>K – 5</b> Evaluating <b>K - 6</b> Creating	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand the approaches to economic analysis</li> <li>To know the various determinants of demand</li> <li>To gain knowledge on concept and features of consumer behaviour</li> <li>To learn the laws of variable proportions</li> <li>To enable the students to understand the objectives and importance of pricing policy</li> </ul>	
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit.	<b>12</b>
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	<b>12</b>
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	<b>12</b>
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	<b>12</b>

v	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	<b>12</b>
<b>TOTAL</b>		<b>60</b>

<b>Textbooks</b>	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocola, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt.Ltd, Chennai.
5	Saluram and PriyankaJindal, Business Economics, CA Foundation Study material, Chennai.
<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Explain the positive and negative approaches in economic analysis
<b>CO2</b>	Understood the factors of demand forecasting
<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	M	M	M	M	M	M	W	M	M
<b>CO2</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO3</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO4</b>	S	M	M	S	M	M	M	M	M	M	M
<b>CO5</b>	S	M	S	S	M	M	M	M	M	M	M

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N – No Correlation**

Semester-II/ Skill Enhancement Course -II	<b>E- COMMERCE</b>	Course Code:
Instruction Hours: 2	Credits: 2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To know the goals of Electronic commerce</li> <li>• To understand the various Business models in emerging E-commerce areas</li> <li>• To have an insight on the internet marketing technologies</li> <li>• To understand the benefits and implementation of EDI</li> <li>• To examine the ethical issues of E-commerce</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Types of E- Commerce;	<b>6</b>
II	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-retailing: Traditional Retailing and E- retailing, Features of E-retailing, Benefits of E-retailing	<b>6</b>
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services	<b>6</b>
IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security	<b>6</b>
V	<b>Ethics in E-Commerce</b> Issues in E Commerce: Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Candidate Ethical Principles Privacy and Information Rights	<b>6</b>
<b>TOTAL</b>		<b>30</b>

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	M	M	S	S	M
<b>CO2</b>	S	M	M	M	S	M	M	M	S	S	M
<b>CO3</b>	S	M	S	M	S	M	M	M	S	S	M
<b>CO4</b>	S	M	M	M	S	M	M	M	S	S	M
<b>CO5</b>	S	M	S	M	S	M	M	M	S	S	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**



Semester-III / Core Course - V		<b>CORPORATE ACCOUNTING - I</b>	Course Code:
Instruction Hours: 5		Credits:4	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand about the pro-rata allotment</li> <li>To know the provisions of companies, Act under Redemption of Preference shares and debentures</li> <li>To learn the form and contents of financial statements as per Schedule III of Companies Act 2013</li> <li>To examine the factors affecting goodwill of a company</li> <li>To identify the Significance of International financial reporting standard (IFRS)</li> </ul>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>	
I	<b>Issue of Shares</b> Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	<b>15</b>	
II	<b>Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	<b>15</b>	
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	<b>15</b>	
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	<b>15</b>	
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Indian AS – 1 Presentation of Financial Statement, Indian AS – 2 Valuation of Inventories, Indian AS – 7 Cash Flow Statement, Indian AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Indian AS 12 Income Tax Indian AS – 16, Property Equipment Indian AS – 103, Business Combinations Indian AS 110, Consolidated Financial Statement.	<b>15</b>	
		<b>TOTAL</b>	<b>75</b>

**THEORY 20% & PROBLEMS 80%****Textbooks**

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol II, S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

**Reference Books**

1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

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

1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

**Course Outcomes**

<b>CO1</b>	To understand the provisions for underwriting commission
<b>CO2</b>	To examine the provisions of issue and redemption of preferences share and debenture
<b>CO3</b>	To illustrate part, I and part II forms
<b>CO4</b>	To value shares and goodwill
<b>CO5</b>	To analyse IND AS 7, 12,16

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO2</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO3</b>	S	M	S	M	S	M	M	M	S	M	M
<b>CO4</b>	S	W	S	M	S	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	M	M	S	M	M

**S - Strongly Correlated****M - Moderately Correlated****W – Weakly Correlated****N – No Correlation**

Semester-III / Core Course -VI		BUSINESS LAWS	Course Code:
Instruction Hours: 5		Credits:4	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To know the nature and objectives of Mercantile law</li> <li>• To understand the essentials of valid contract</li> <li>• To gain knowledge on performance contracts</li> <li>• To define the concepts of Bailment and pledge</li> <li>• To understand the essentials of contract of sale</li> </ul>		
<b>Prerequisites: Should have studied Commerce in XII Std</b>			
Unit	Contents	No. of Hours	
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15	
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15	
III	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15	
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15	
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15	
		<b>TOTAL</b>	<b>75</b>

<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>Web Resources</b>	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw
<b>Course Outcome</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	M	S	M	M	M	M	M	M	M
<b>CO2</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO3</b>	S	M	M	S	M	M	M	M	M	M	M
<b>CO4</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO5</b>	S	M	S	S	M	M	M	M	M	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-III / Allied Course - III	<b>BUSINESS COMMUNICATION</b>	Course Code:
Instruction Hours: 4	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To enable the students to know about the principles, objectives and importance of communication in commerce and trade.</li> <li>• To develop the students to understand about trade enquiries.</li> <li>• To make the students aware about various types of business correspondence.</li> <li>• To develop the students to write business reports.</li> <li>• To enable the learners to update with various types of interviews.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of effective Business Letters – Layout.	<b>12</b>
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.	<b>12</b>
III	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence.	<b>12</b>
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	<b>12</b>
V	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO2</b>	S	S	M	S	M	M	M	S	M	M	M
<b>CO3</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO4</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO5</b>	S	S	M	S	M	M	M	M	M	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-III/ Skill Enhancement Course -III	<b>BASICS OF GST</b>	Course Code:
Instruction Hours: 2	Credits: 2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To get introduced to indirect taxes</li> <li>• To have an overview of Indirect taxes</li> <li>• To be familiar the CGST and IGST Act</li> <li>• To learn procedures under GST</li> <li>• To gain knowledge about Customs Duty.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.	<b>6</b>
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India	<b>6</b>
III	<b>CGST ACT 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill Returns	<b>6</b>
IV	<b>IGST Act</b> IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.	<b>6</b>
V	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST	<b>6</b>
	<b>TOTAL</b>	<b>30</b>

<b>Textbooks</b>	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
<b>Reference Books</b>	
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
<b>Web Resources</b>	
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO2</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO3</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO4</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO5</b>	S	M	S	M	S	S	M	S	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**



Semester-III/ Non Major Elective -I	<b>BASICS OF ACCOUNTING-I</b>	Course Code:
Instruction Hours: 2	Credits: 2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Acquire/Remember <b>K – 2</b> Understand <b>K – 3</b> Apply <b>K - 4</b> Analyze <b>K – 5</b> Evaluate <b>K - 6</b> Create	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To impart knowledge on basics of accounting</li> <li>• To make the students to understand different types of accounts and journal</li> <li>• To educate the students to learn subsidiary books</li> <li>• To enable the students to understand the ledger accounts</li> <li>• To gain knowledge on final accounts</li> </ul>	
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Introduction to Accounting</b> Introduction – Accounting- Meaning, Definition, Accounting Concepts and Conventions. – Book Keeping and Accounting	6
II	<b>Journal</b> Types of Accounts – Personal Account, Real Account and Nominal Account -Accounting Rules – Journalising the Transactions	6
III	<b>Ledger Accounts</b> Ledger Posting– preparation of Trial Balance	6
IV	<b>Subsidiary Books</b> Purchase Book, Purchase Returns Book, Sales Book, Sales Returns Book, Cash Book (Single Column Cash Book only)	6
V	<b>Final Accounts</b> Final Accounts of sole traders with simple adjustment entries – Trading, Profit and Loss Account and Balance Sheet	6
<b>Total</b>		30

**Text Book:**

- Jain. S.P. & Narang.K.L., Principles of Accountancy, Kalyani Publishers, Chennai, 5<sup>th</sup> Revised Edition, 2012.

**Reference Books:**

- Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014.
- Dr. Reddy. T.S. & Dr. Murthy.A, Financial Accounting, Margham Publications, Chennai, 2012.

**Web Resources:**

- <http://www.principlesofaccounting.com>
- [www.ddegjust.ac.in](http://www.ddegjust.ac.in)
- <https://www.mbacystalball.com>

<b>Course Outcomes</b>	<p>On completion of the course, students should be able to</p> <p>CO1: Formulate the basics of accounting.</p> <p>CO2: Outline the types of accounts and journal.</p> <p>CO3: Assess the knowledge about subsidiary books.</p> <p>CO4: Plan to gain knowledge on ledger accounts.</p> <p>CO5: Create an understanding of final accounts.</p>
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**Mapping of course outcomes with POs and PSOs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	M	S	M	M	S	M	S	S	M	S	S
<b>CO2</b>	M	S	M	M	M	S	S	S	M	S	S
<b>CO3</b>	S	M	S	S	S	M	M	M	S	M	M
<b>CO4</b>	S	M	S	S	M	M	M	M	S	M	M
<b>CO5</b>	S	M	S	S	S	M	M	M	S	M	M

**S - Strongly Correlated****M - Moderately Correlated****W – Weakly Correlated****N – No Correlation**

Semester-IV / Core Course - VII	<b>CORPORATE ACCOUNTING – II</b>	Course Code:
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To know the types of amalgamation</li> <li>• To gain an understanding about reconstruction</li> <li>• To know Final statements of banking companies</li> <li>• To understand the legal requirements of financial accounts</li> <li>• To have an insight on modes of winding up of a company</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Amalgamation, Absorption &amp; External Reconstruction</b> Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	<b>15</b>
II	<b>Alteration of Share Capital – &amp; Internal Reconstruction</b> Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	<b>15</b>
III	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	<b>15</b>
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	<b>15</b>
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment –Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% AND PROBLEMS 80%</b>		
<b>Textbooks</b>		
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol.II,S Chand & Sons, New Delhi.	
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	

<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, absorption and external reconstruction
<b>CO2</b>	Apply and alter the share capital and internal reconstruction
<b>CO3</b>	Do the accounting procedure of non-performing assets
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Prepare liquidator's final statements

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO2</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO3</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO4</b>	S	M	S	M	M	M	S	M	S	M	M
<b>CO5</b>	S	M	S	M	M	M	S	M	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-IV / Core Course -VIII	<b>BANKING THEORY LAW AND PRACTICE</b>	Course Code:
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks</li> <li>To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function</li> <li>To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion</li> <li>To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.</li> <li>To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking -Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles-Central Banking Vs Commercial Banking - Functions of Central Bank.	<b>15</b>
II	<b>RBI</b> Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimhamcommittee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	<b>15</b>
III	<b>Bank Account</b> Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition – Objectives-Crossing and negotiability-Consequences of Crossing.	<b>15</b>
IV	<b>Endorsement</b> Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying	<b>15</b>

	banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances-Grievance Redressal –Banking Ombudsman.	
V	<b>E-Banking</b> 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–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS)Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy Committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
<b>Reference Books</b>		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand	
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA	
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London	
<b>Web Resources</b>		
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>	
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>	
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>	

<b>Course Outcomes</b>	
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	M	M	S	S	M
<b>CO2</b>	S	M	M	M	S	M	M	M	S	S	M
<b>CO3</b>	S	M	S	M	S	M	M	M	S	S	M
<b>CO4</b>	S	M	M	M	S	M	M	M	S	S	M
<b>CO5</b>	S	M	S	M	S	M	M	M	S	S	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-IV / Allied Course – IV	<b>COMPANY LAW</b>	Course Code:
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To know Company Law 1956 and Companies Act 2013</li> <li>• To have an understanding on the formation of a company</li> <li>• To understand the requisites of meeting and resolution</li> <li>• To gain knowledge on the procedure to appoint and remove Directors</li> <li>• To familiarize with the various modes of winding up</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	<b>12</b>
II	<b>Formation of Company</b> Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	<b>12</b>
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	<b>12</b>
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	<b>12</b>
V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order –	<b>12</b>



	Powers of Tribunal – Petition for Winding Up – Company Liquidator.	
	<b>TOTAL</b>	<b>60</b>
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, Vikas Publication, Noida	
<b>Reference Books</b>		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the classification of companies under the act	
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	
<b>CO3</b>	Know the qualification and disqualification of Auditors	
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
<b>CO5</b>	Analyse the modes of winding up	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO2</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO3</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO4</b>	S	M	S	M	S	S	M	S	S	M	M
<b>CO5</b>	S	M	S	M	S	S	M	S	S	M	M

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**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-IV /Ability Enhancement Course -I	<b>TOURISM MARKETING</b>	Course Code:
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand the importance marketing information systems and market segmentation</li> <li>To examine the product development and pricing in marketing</li> <li>To enhance the students with the concept of marketing and its role in the promotion of tourism products</li> <li>To make the students aware of various tour packages and the use of technology in marketing</li> <li>Familiarize the students with the various marketing strategies adopted by major tour operators</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>INTRODUCTION TO MARKETING</b> Marketing: Definition and meaning – Core Marketing concepts- Marketing for goods and Services, highlighting the differences- Marketing Management Philosophies, Characteristics of services and their implications- 8Ps of Service Marketing – Application of Technology in Marketing	<b>06</b>
II	<b>MARKETING INFORMATION SYSTEMS AND MARKET SEGMENTATION</b> MIS concept, salient features, components and functions- Market research and its steps- Market segmentation: meaning and bases of segmentation, Market Targeting and Market Positioning	<b>06</b>
III	<b>PRODUCT DEVELOPMENT AND PRICING IN MARKETING</b> Product Mix concept, components and characteristics - Brand: definition (brand name, logos and symbols, trade mark, copy right), Branding, Branding Strategies - New Product Development- Product levels- Stages of PLC, Factors to be considered in pricing, General Pricing approaches, pricing policies and strategies.	<b>06</b>
IV	<b>PROMOTION AND PUBLICITY</b> Role of media in promotion- Public Relations- Advertising, Personal selling and Sales Promotion-Direct Marketing- Designing and Printing of tour brochures- Digital marketing, e-brochures	<b>06</b>
V	<b>DISTRIBUTION CHANNELS</b> Nature, importance of distribution systems, intermediaries in tours, linkages - CRS, Internet, GDS and virtual travel	<b>06</b>
	<b>TOTAL</b>	<b>30</b>

<b>Textbooks</b>	
1	Agarwal, Surinder, Travel Agency Management [1983)
2	Bhatia, A.K., Tourism Development- Principles and Policies (New Delhi, 1991).
3	Foster, Dennis L. An Introduction to Travel and Tourism (1994)
4	Chand, Mohinder, Travel Agency Management- An Introductory Text (New Delhi, 2003)
5	Jha, S.M., Tourism Marketing (Mumbai, 1998)
<b>Reference Books</b>	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Jha, S.M., Service Marketing (Mumbai, 2000)
3	Kotler, P., et.al., Marketing for Hospitality and Tourism (Singapore, 1996)
4	Morgan.M.,et.al., Advertising in Tourism and Leisure (UK, 2000)
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the marketing information systems and market segmentation
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Understand the promotion and publicity
<b>CO5</b>	Understand the concept of distribution channels

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	M	M	M	S	M
<b>CO2</b>	S	M	S	M	S	M	M	M	M	S	M
<b>CO3</b>	S	M	S	M	S	M	M	M	M	S	M
<b>CO4</b>	S	M	S	M	M	M	M	M	M	S	M
<b>CO5</b>	S	M	S	M	M	M	M	M	M	S	M

**S - Strongly Correlated**

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**W – Weakly Correlated**

**N – No Correlation**

Semester-IV/ Non Major Elective - II		<b>BASICS OF ACCOUNTING - II</b>	Course Code:
Instruction Hours: 2		Credits: 2	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To impart knowledge on basics of accounting</li> <li>To make the students to understand different types of accounts and journal</li> <li>To educate the students to learn subsidiary books</li> <li>To enable the students to understand the ledger accounts</li> <li>To gain knowledge on final accounts</li> </ul>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>	
I	Accounts of Non-Profit Organisation Receipts and Payments Account – Income & Expenditure account.	<b>6</b>	
II	Bill of Exchange – definition – Accounting treatment and Journal entries in the books of drawer and drawee.	<b>6</b>	
III	Single Entry System – Methods of Single Entry System - Net worth method - & Conversion method.	<b>6</b>	
IV	Depreciation – Meaning, Objectives Accounting Treatment and need – Types – Fixed Instalment method – Diminishing Balance method and Annuity method.	<b>6</b>	
V	Accounting Standards – Objectives and uses of financial statements – Role of Accounting standards – Requirements of International Accounting	<b>6</b>	
	Total	<b>30</b>	

**Text Book:**

- Jain. S.P. & Narang.K.L., Principles of Accountancy, Kalyani Publishers, Chennai, 5<sup>th</sup> Revised Edition, 2012.

**Reference Books:**

- Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons., New Delhi., 2014.
- Dr. Reddy. T.S. & Dr. Murthy.A, Financial Accounting, Margham Publications, Chennai, 2012.

**Web Resources:**

- <http://www.principlesofaccounting.com>
- [www.ddegjust.ac.in](http://www.ddegjust.ac.in)

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	M	S	M	M	M	M	M	M	M
<b>CO2</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO3</b>	S	M	M	S	M	M	M	M	M	M	M
<b>CO4</b>	S	M	S	S	M	M	M	M	M	M	M
<b>CO5</b>	S	M	S	S	M	M	M	M	M	M	M

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**W – Weakly Correlated**

**N – No Correlation**

Semester-V / Core Course - IX		<b>COST ACCOUNTING</b>	Course Code:
Instruction Hours: 6		Credits:5	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To understand the various concepts of cost accounting.</li> <li>• To prepare and reconcile Cost accounts.</li> <li>• To gain knowledge regarding valuation methods of material.</li> <li>• To familiarize with the different methods of calculating labour cost.</li> <li>• To know the apportionment of Overheads.</li> </ul>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>	
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Objectives - Advantages – Methods and Techniques of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Classification of Costs— Cost Unit - Cost Centre- Preparation of Cost Sheet - Job Costing	18	
II	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Perpetual Inventory System – Just in Time - Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Simple and Weighted Average Method.	18	
III	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments – Taylor and Merrick Multiple Piece Rate System - Idle time–Overtime – Labour Turnover	18	
IV	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads –Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	18	
V	<b>Contract and Process Costing</b> Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Difference between Contract Costing and Process Costing – Process Costing – Meaning – Features– Fundamental Principles of Process Costing –Treatment of Loss and Gain :Normal and Abnormal Loss - Abnormal Gain.	18	
	<b>TOTAL</b>	<b>90</b>	
	<b>Theory 20% and Problems 80%</b>		

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

<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall the various concepts of cost accounting
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>CO3</b>	Analyse the various valuation methods of issue of materials.
<b>CO4</b>	Examine the different methods of calculating labour cost.
<b>CO5</b>	Critically evaluate the apportionment of Overheads.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO2</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO3</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO4</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO5</b>	S	M	S	M	M	M	M	M	S	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-V / Core Course -X	<b>INCOME TAX THEORY, LAW AND PRACTICE- I</b>	Course Code:
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand the basic concepts &amp; definitions under the Income Tax Act,1961.</li> <li>To compute the residential status of an assessee and the incidence of tax.</li> <li>To compute income under the head salaries.</li> <li>To learn the concepts of Annual value, associated deductions and the calculation of income from House property.</li> <li>To compute the income from Business &amp; Profession considering its basic principles &amp; specific disallowances.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.	18
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	18
III	<b>Income from Salary</b> Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property– Amenities–Deductions.	18
V	<b>Profits and Gains from Business or Profession</b> 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 Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
	<b>TOTAL</b> <b>Theory 20% and Problems 80%</b>	<b>90</b>



<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal PreethiRaniandBansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
<b>CO2</b>	Assess the residential status of an assessee& the incidence of tax.
<b>CO3</b>	Compute income of an individual under the head salaries.
<b>CO4</b>	Ability to compute income from house property.
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	M	M	S	S	M
<b>CO2</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO3</b>	S	S	S	M	S	M	M	M	S	S	M
<b>CO4</b>	S	M	M	M	M	M	M	M	S	S	M
<b>CO5</b>	S	S	S	M	S	M	M	M	S	M	M

**S - Strongly Correlated**  
**M - Moderately Correlated**  
**W – Weakly Correlated**  
**N – No Correlation**

Semester- V / Core Course -XI		<b>FINANCIAL MANAGEMENT</b>	Course Code: <b>CDSE3</b>
Instruction Hours: 6		Credits:5	Exam Hours: 3
Internal Marks -25		External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating		
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To introduce the concept of financial management.</li> <li>• To learn the capital structure theories.</li> <li>• To gain knowledge about techniques in capital budgeting</li> <li>• To learn about dividend payment models.</li> <li>• To understand the needs and calculation of working capital in an organization.</li> </ul>		
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>	
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.	18	
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure- Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.	18	
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods -Payback Period – Accounting Rate of Return (ARR)-Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index	18	
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.	18	
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	18	
	<b>TOTAL</b>	90	
	<b>Theory 20% and Problems 80%</b>		

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	S	S	M	M
<b>CO2</b>	S	M	M	M	S	M	M	M	S	M	S
<b>CO3</b>	S	S	S	M	S	M	S	S	S	M	M
<b>CO4</b>	S	M	M	M	S	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	S	S	M	M

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Semester-V Core Course - XII	<b>AUDITING</b>	Course Code:
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To enable students to understand process of auditing.</li> <li>• To impart knowledge on scope and classification of audit.</li> <li>• To educate about audit procedures and documentation.</li> <li>• To illustrate the role of auditors in company.</li> <li>• To impart knowledge on Information Systems Audit</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit –	<b>15</b>
II	<b>Scope and Classification of Audit</b> Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	<b>15</b>
III	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	<b>15</b>
IV	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing	<b>15</b>
V	<b>Information Systems Audit (ISA)</b> Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Textbooks</b>		
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi	
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.	
3	Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra	
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	

<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Define auditing and its process.
<b>CO2</b>	Understand scope and classifications of auditing
<b>CO3</b>	Compare and contrast essence of internal check and internal control.
<b>CO4</b>	Identify the role of auditors in companies.
<b>CO5</b>	Understand the impact of Computerization on Audit Approach

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	S	S	S	M
<b>CO2</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO3</b>	S	S	S	M	S	M	S	S	S	S	M
<b>CO4</b>	S	M	M	M	M	M	M	M	S	S	M
<b>CO5</b>	S	S	S	M	S	M	S	S	S	M	M

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Semester- V Discipline Specific Elective I	<b>COMPUTER APPLICATION IN BUSINESS -THEORY</b>	Course Code:
Instruction Hours: 1	Credits:1	Exam Hours: 2
Internal Marks -10	External Marks-30	Total Marks: 40

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To apply various terminologies used in the operation of computer systems in a business environment.</li> <li>To Understand the basic concepts of a MS Word and MS Excel</li> <li>To apply the basic concepts of Tally Software Package</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Computer</b> Meaning of Computer – Characteristics of Computer – Structure of Computer – Components – Types of Computer – Memory – Input and Output devices – Hardware and Software - Operating System – Areas of Application – Impact of Computers on Organisation	<b>5</b>
II	<b>MS Word and MS Excel</b> Introduction to Word – Creating, Editing, Formatting Documents –Mail merge – MS Excel – Opening, Saving, and Closing Worksheet –Editing and formatting Worksheets – Different types of Charts – Financial and Statistical Function	<b>5</b>
III	<b>Computerised Accounting – Tally Software Package</b> Computerised Accounting – Features of Tally – Creation of Company, Group, Ledger – Types of Vouchers – Inventories – Creation of Stock Category, Stock Group and Stock Item – Creation of Cost Centre and Cost Category	<b>5</b>
	<b>TOTAL</b>	<b>15</b>
<b>Textbooks</b>		
1	R .Parameswaran, Computer Application in Business - S. Chand Publishing,UP.	
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications,UP.	
3	MansiBansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.	
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.	
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.	

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

<b>Course Outcomes</b>	
<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create - Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO2</b>	S	M	S	M	M	M	M	M	S	M	S
<b>CO3</b>	S	S	S	M	S	M	S	M	S	M	M
<b>CO4</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	M	S	M	S

**S - Strongly Correlated**  
**M - Moderately Correlated**  
**W – Weakly Correlated**  
**N – No Correlation**

Semester- V Discipline Specific Elective - I	<b>COMPUTER APPLICATION IN BUSINESS -PRACTICAL</b>	Course Code:
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -15	External Marks-45	Total Marks: 60

<b>Cognitive Level</b>	<b>K – 1</b> Acquire/Remember <b>K – 2</b> Understand <b>K – 3</b> Apply <b>K - 4</b> Analyze <b>K – 5</b> Evaluate <b>K - 6</b> Create
<b>UNIT</b>	<b>Content</b>
<b>I</b>	<b>MS Word</b> 1. Creating Business Letters 2. Creating an Application for the job with Bio – Data 3. Creating Circular Letter with Mail Merge Option 4. Creating a Table by using the Split and Merge Option
<b>II</b>	<b>MS Excel</b> 1. Creating a Worksheet like Mark Sheet, Pay Slip, and PF Contribution List 2. Creating Charts 3. Filtering the data using Auto Filter, Custom Filter using Comparison Operators
<b>III</b>	<b>Accounting Package</b> 1. Creation of Company 2. Creation of Ledgers 3. Preparing Voucher entries for the given transaction 4. Preparing Final accounts from the Trial balance given with simple adjustments 5. Creating Cost Category and Cost Centre



Semester V- Ability Enhancement Course - II	<b>PERSONALITY DEVELOPMENT</b>	Course Code:
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -15	External Marks-45	Total Marks: 60

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To Understand the basic concepts Personality and its Determinants.</li> <li>To create understanding of Motivational aspects.</li> <li>To apply various terminologies used in Personality Development.</li> <li>To educate the interpersonal relationship and its aspects.</li> <li>To impart knowledge on attitude, stress management and time management.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	Define Personality - Determinants of Personality Development- Perception – Definition- Perceptual Process - Factors of Association – Relationship- Personality Traits-Developing Effective Habits -Emotional Intelligence.	<b>6</b>
II	Motivation, Introspection - Self-Assessment- Self-Appraisal & Self-development -Sigmund Freud Id Ego &SuperEgo -Self Esteem and Maslow- Self Esteem & Erik Erikson- Mind Mapping- Competency Mapping & 360 Degree Assessment.	<b>6</b>
III	Types of Personalities – Introvert, Extrovert and Ambivert person- Effective Communication and Its key aspects- Assertiveness - Decision making skills - Conflict: Process & Resolution, Leadership - Qualities of Successful Leader.	<b>6</b>
IV	Interpersonal Relationship - Personality – Spiritual journey beyond management of change - Good manners & Etiquettes- Effective Speech - Understanding Body language- projective positive body language.	<b>6</b>
V	Attitude - Concept -Significance -Factors affecting attitudes – Positive attitude–Advantages –Negative attitude-Disadvantages – Ways to develop positive attitude -Stress Management: Introduction, Causes, stress management techniques - Time management: Importance of time management, Techniques of time management, Time management styles.	<b>6</b>
	<b>TOTAL</b>	<b>30</b>

<b>Textbooks</b>	
1	Stephen Covey, Seven Habits Of Highly Effective People
2	Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi
3	Hurlock Elizabeth B, Personality Development, Tata Mcgraw Hill New Delhi.
4	Personality Development and Career management: By R.M.Onkar S Chand Publications
5	Mcgrath Eh, Basics Management Skills For All, Printish Hall Of India Pvt Ltd New Delhi.
<b>Reference Books</b>	
1	Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi
2	Understanding Psychology: By Robert S Feldman. ( Tata McGraw Hill Publishing)
3	Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4	Effective Business Communication – H.Murphy.
5	Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi
<b>Web Resources</b>	
1	<a href="https://joannabel.com/best-personal-development-resources/">https://joannabel.com/best-personal-development-resources/</a>
2	<a href="https://www.lifehack.org/articles/lifestyle/22-killer-personal-development-resources.html">https://www.lifehack.org/articles/lifestyle/22-killer-personal-development-resources.html</a>
3	<a href="https://www.lifehack.org/articles/lifestyle/22-killer-personal-development-resources.html">https://www.lifehack.org/articles/lifestyle/22-killer-personal-development-resources.html</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Recall the concept of Personality and its Determinants.
<b>CO2</b>	Analyse the Motivational aspects.
<b>CO3</b>	Evaluate the concept of types of personalities
<b>CO4</b>	Formulate the concept of interpersonal relationships and its aspects
<b>CO5</b>	Implement the concept of attitudes, stress management and time management.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	M	S	M	M
<b>CO2</b>	S	M	S	M	M	M	M	M	S	M	S
<b>CO3</b>	S	S	S	M	S	M	S	M	S	M	M
<b>CO4</b>	S	M	S	M	M	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	M	S	M	S

**S - Strongly Correlated**  
**M - Moderately Correlated**  
**W – Weakly Correlated**  
**N – No Correlation**

Semester- VI / Core Course - XIII	<b>INCOME TAX LAW AND PRACTICE – II</b>	Course Code:
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To understand provisions relating to capital gains</li> <li>• To know the provisions for computation of income from other sources.</li> <li>• To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.</li> <li>• To learn about assessment of individuals</li> <li>• To gain knowledge about assessment procedures.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Capital Gains</b> Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	<b>18</b>
II	<b>Income From Other Sources</b> Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	<b>18</b>
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	<b>18</b>
IV	<b>Assessment of Individuals</b> Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given) – Types of ITR.	<b>18</b>
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	<b>18</b>
	<b>TOTAL</b>	<b>90</b>
	<b>Theory -40%, Problems -60%</b>	

<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	S	S	M	M
<b>CO2</b>	S	M	M	M	M	M	M	M	S	M	S
<b>CO3</b>	S	S	S	M	S	M	S	S	S	M	M
<b>CO4</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	S	S	M	S

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester- VI / Core Course - XIV	<b>MANAGEMENT ACCOUNTING</b>	Course Code:
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100
<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand basics management accounting</li> <li>To know the aspects of Financial Statement Analysis</li> <li>To familiarize with fund flow and cash flow analysis</li> <li>To learn about budgetary control</li> <li>To gain insights into marginal costing.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	<b>18</b>
II	<b>Financial Statement Analysis</b> Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statement – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	<b>18</b>
III	<b>Fund Flow Analysis &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	<b>18</b>
IV	<b>Marginal Costing:</b> Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision . Standard costing - Material and labour variances.	<b>18</b>
V	<b>Budgetary Control</b> Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	<b>18</b>
	<b>TOTAL</b>	<b>90</b>
	<b>Theory -30%, Problems -70%</b>	

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

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	S	M	S	M	S	S	S	M	M
<b>CO2</b>	S	M	M	M	S	M	M	M	S	M	S
<b>CO3</b>	S	M	S	M	S	M	S	S	S	M	M
<b>CO4</b>	S	M	M	M	S	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	S	S	M	S

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-VI / Discipline Specific Elective II	<b>HUMAN RESOURCE MANAGEMENT</b>	Course Code:
Instruction Hours: 5	Credits:3	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To understand aspects relating to Human resource management</li> <li>• To know strategies relating to Human Resource management</li> <li>• To be acquainted with Industrial Relations Policy.</li> <li>• To learn about organisation culture</li> <li>• To assimilate knowledge on employee welfare.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature-Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	<b>15</b>
II	<b>Human Resource Planning</b> Human Resource Planning – Meaning – Functions of Human Resource Planning – Need for HRP – Benefits — Job Analysis – Job Description- Job Specification.	<b>15</b>
III	<b>Recruitment and Selection</b> Recruitment – Factors affecting Recruitment – Internal and External Sources of Recruitment – Green Recruitment - Selection Process – Employment Tests and Interview – Medical Screening and Appointment Order	<b>15</b>
IV	<b>Training and Development</b> Definition and Purpose of Training – Distinction between Training and Development – Assessing Training Needs – Steps in Training – On the Job and Off the Job Training – Evaluation of Training Effectiveness – Career Development – Process of Career Development – Measures for Effective Career Development	<b>15</b>
V	<b>Performance Appraisal</b> Definition and Objectives of Performance Appraisal –Steps in Appraisal-Traditional and Non-traditional methods of Performance Appraisal-Pre-requisites of a Good Appraisal System-Defects in Performance Appraisal	<b>15</b>
	<b>TOTAL</b>	<b>75</b>

<b>Textbooks</b>	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall concepts of Human resource management
<b>CO2</b>	Choose appropriate strategies for human resource management
<b>CO3</b>	Compare and contrast various industrial relations policy.
<b>CO4</b>	Determine appropriate organisation culture.
<b>CO5</b>	Formulate strategies for employee welfare.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	S	M	S	M	S	M	M	M	S	S
<b>CO2</b>	S	S	S	S	S	S	S	S	M	S	M
<b>CO3</b>	S	M	M	S	M	S	M	M	M	S	S
<b>CO4</b>	S	S	S	S	S	S	S	S	M	S	S
<b>CO5</b>	S	M	M	S	M	S	M	M	M	S	M

**S - Strongly Correlated**  
**M - Moderately Correlated**  
**W – Weakly Correlated**  
**N – No Correlation**



Semester- VI / Discipline Specific Elective - III	<b>Entrepreneurial Development</b>	Course Code:
Instruction Hours: 5	Credits: 4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The course aims</b> <ul style="list-style-type: none"> <li>• To know the meaning and characteristics of entrepreneur</li> <li>• To formulate the design thinking</li> <li>• To gain knowledge about forming of an enterprise</li> <li>• To develop an understanding on the Business Model Canvas and Formulation of project report</li> <li>• To gain knowledge of the role of MSME in economic growth</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Introduction to Entrepreneurship</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	<b>15</b>
II	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	<b>15</b>
III	<b>Setting Up an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	<b>15</b>
IV	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance - Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	<b>15</b>

V	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
<b>Reference Books</b>		
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.	
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.	
<b>Web Resources</b>		
1	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>	
2	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>	
3	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>	

<b>Course Outcomes</b>	
<b>CO1</b>	Identify the various traits of an entrepreneur
<b>CO2</b>	Turn ideas into business opportunities
<b>CO3</b>	Do feasibility study before starting a project
<b>CO4</b>	Develop an understanding about business model and project formulation report
<b>CO5</b>	Understand the role of MSME in economic growth

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	S	M	S	M	S	M	S	S	S	M	M
<b>CO2</b>	S	M	M	M	M	M	M	M	S	M	S
<b>CO3</b>	S	S	S	M	S	M	S	S	S	M	M
<b>CO4</b>	S	M	M	M	M	M	M	M	S	M	M
<b>CO5</b>	S	S	S	M	S	M	S	S	S	M	S

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-VI / Skill Based Elective Course -IV	<b>SALESMANSHIP</b>	Course Code:
Instruction Hours: 2	Credits: 2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K – 4</b> Analyzing <b>K – 5</b> Evaluating <b>K – 6</b> Creating	
<b>Course objective</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• To impart knowledge about various functions of personal selling and salesmanship.</li> <li>• To provide information about personal selling.</li> <li>• To inculcate knowledge about sales organization.</li> <li>• To educate the students about remuneration of salesman.</li> <li>• To expose the students about control of salesman.</li> </ul>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Personal Selling and Salesmanship</b> Personal Selling - Definition – Components Salesmanship Definition – Features – Objectives – Types – Classification – Functions – Duties and Responsibilities of Salesman	<b>6</b>
II	<b>Process of Personal Selling and its Theories</b> Steps involved in Personal Selling Process - AIDA Theory – Right Set of Circumstances Approach – Buyers Formula Theory – Behaviour Equation Theory	<b>6</b>
III	<b>Sales Organisation and Recruitment and Training of Salesman</b> Sales Organisation - Importance - Needs – Functions – Importance of Sales Forecasting – Factors of Sales Forecasting - Techniques – Structure - Recruitment – Process - Training – Need - Objectives – Advantages – Types and Methods	<b>6</b>
IV	<b>Remuneration of salesman</b> Remuneration – Needs – Tools – Objectives – Remuneration Scheme – Essentials of a Good Plan – Methods of Remuneration	<b>6</b>
V	<b>Control of Salesman</b> Meaning - Needs – Advantages – Methods. Sales Territories – Factors influencing in fixing Sales Quotas- Methods of Setting Sales Quotas – Advantages – Limitations –Routing and Scheduling – Evaluation of Performance	<b>6</b>
	<b>TOTAL</b>	<b>30</b>

<b>TEXTBOOKS</b>	
<b>1</b>	Saravanel .P. &Sumathi P., Advertising and Salesmanship, Margham Publications, Chennai. 2012.
<b>REFERENCE BOOKS</b>	
<b>1</b>	Rajan Nair &Sanjith, Marketing, Sultan Chand & Sons, New Delhi.2017.
<b>2</b>	Pillai &Bhagavathi.R.S.N., Marketing,Sultan Chand & Sons ,New Delhi.
<b>Web Resources</b>	
<b>1</b>	<a href="http://www.himpub.com">www.himpub.com</a>
<b>2</b>	<a href="http://www.msuniv.ac.in">www.msuniv.ac.in</a>
<b>Course Outcomes</b>	
<b>CO1</b>	Identify the importance of personal selling and salesmanship.
<b>CO2</b>	Evaluate different theories of personal selling.
<b>CO3</b>	Design the recruitment procedure and training methods.
<b>CO4</b>	Plan compensation methods.
<b>CO5</b>	Assess control system of salesman.

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO2</b>	S	S	M	S	M	M	M	S	M	M	M
<b>CO3</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO4</b>	S	S	M	S	M	M	M	M	M	M	M
<b>CO5</b>	S	S	M	S	M	M	M	M	M	M	M

**S - Strongly Correlated**

**M - Moderately Correlated**

**W – Weakly Correlated**

**N – No Correlation**

Semester-VI / Ability Enhancement Course -III	<b>EVENT MANAGEMENT</b>	Course Code:
Instruction Hours: 2	Credits: 2	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

<b>Cognitive Level</b>	<b>K – 1</b> Recalling <b>K – 2</b> Understanding <b>K – 3</b> Applying <b>K - 4</b> Analyzing <b>K – 5</b> Evaluating <b>K - 6</b> Creating	
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>To understand the need, importance, concepts and Steps involved in event Management.</li> <li>To know the functions of event coordinator and discuss the method to develop concept of an event.</li> <li>To understand the key points in planning and promoting an event.</li> <li>To discuss the key factors in planning in event management and describe the preparation of an event proposal.</li> <li>To identify the need of safety in event management and explain the significance of security management</li> </ul>	
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>
I	<b>Event Planning &amp; Team Management</b> Aim of an event, Develop a mission, Establish objectives in preparing an event proposal, Use of planning tools , Protocols, Dress codes, Staging, Staffing, Leadership, Traits and characteristics .	<b>6</b>
II	<b>Event Marketing, Advertising, Leadership And Communication:</b> Nature of marketing, Process of marketing, Marketing mix, Sponsorship Image, Branding, Advertising Publicity and Public relations , Leadership skills , Managing team , Group development, Managing meetings , Written communications, (Official, demi-official, Invoice). Verbal communications.	<b>6</b>
III	<b>Event Concept, Designing &amp; Special Events:</b> Developing the concept, Analysis of concept, Types and categories, Designing the event and logistics of concept. Special Events- Aim of event, Types and category, Sports, Rallies, Wedding corporate events, and Use of planning tools.	<b>6</b>
IV	<b>Computer Application In Event Industry:</b> Computer assisted instructions, packages and architecture. Use of computers in events stage designing and creative effects.	<b>6</b>
V	<b>Event Safety And Security:</b> Security, Occupational safety, Crowd management, Major risks and emergency planning, Incident reporting, emergency procedures .	<b>6</b>
	<b>TOTAL</b>	<b>30</b>

**Books for study:**

- 1 Razaq Raj, Paul Walters & Tahir Rashi, Event management, an integrated & practical approach
2. Ashutosh Chaturvedi, Event management, a professional approach
3. Pal, Rajendra & Korlahalli, J.s. :- "Business communication" Sultan chand & sons
4. Rai, S.m. & Urmila "Business communication" HPH
5. Sinha, k.k. "Business communication".
6. Anton Shone & Bryn, Parry Successful Event Management

**Books For Reference:**

1. Avrich Barry (1994), Event And Entertainment Marketing, Vikas, Delhi.
2. Bhatia A.K. (2001), Event Management, Sterling Publishers, New Delhi.
3. David C. Watt (1998), Event Management In Leisure And Tourism, Pearson, Uk.
4. Joe Gold Blatt (1997), Special Events- Best Practices In Modern Event Management, John Wiley And Sons, New York.
5. Panwar J.S. (1998), Marketing In The New Era, Sage, New Delhi.

**Web references:**

1. <http://www.articlesbase.com/marketing-articles/av-overview-of-eventmanagement-904492.html>
2. [http://en.wikipedia.org/wiki/Event\\_management](http://en.wikipedia.org/wiki/Event_management) yellowpages.sulekha.com/Delhi
3. <http://www.eventmanagement.in/>
4. <http://www.leoisaac.com/evt/index.htm>
5. [http://media.wiley.com/product\\_data/excerpt/36/EHEP0008/EHEP000836-1.pdf](http://media.wiley.com/product_data/excerpt/36/EHEP0008/EHEP000836-1.pdf)
6. [http://www.csu.edu.au/\\_data/assets/pdf\\_file/0015/50190/Event\\_Guide.pdf](http://www.csu.edu.au/_data/assets/pdf_file/0015/50190/Event_Guide.pdf)

**Course Outcomes****Students will be able to:**

CO 1	Familiarize the importance of event management and conducting an event proposal.
CO 2	Understand the role of marketing, advertising and communication in an event management.
CO 3	Categorize different types of events and analyze their concepts.
CO 4	Implement the use of computers in creating and designing the event proposals.
CO5	Analyse the risk involved and reporting the incident during an event management

**Mapping of course outcomes with POs and PSOs**

	POs						PSOs				
	1	2	3	4	5	6	1	2	3	4	5
CO 1	M	M	S	M	M	M	M	S	M	S	S
CO 2	M	M	S	M	M	M	M	S	M	M	S
CO 3	M	M	S	M	M	M	M	S	M	S	S
CO 4	M	M	S	M	M	M	M	S	M	S	S
CO 5	M	M	S	M	M	M	M	S	M	S	S

**S - Strongly Correlated M - Moderately Correlated W – Weakly Correlated N – No Correlation**