

**VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN
(Autonomous)
ELAYAMPALAYAM, TIRUCHENGODE
B.COM - REGULATIONS**

(Candidates admitted from 2023-2024 onwards)

I. SCOPE OF THE COURSE

B.Com is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion , case study using audio visual aids like PowerPoint presentation through LCD,OHP projector, Conferencing ,Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, CMA, and CS.

II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, CMA, and CS.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

III. 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 OUTCOME

P01: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

P02: Communication Skills: 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.

P03: Critical Thinking: 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.

P04: Problem Solving: 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.

P05: Analytical Reasoning: 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.

P06: Research- related skill: 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.

P07: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

P08: 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.

P09: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

PO10: Information/Digital Literacy: 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.

Program Specific Outcome (PSO)

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.

I. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Accountancy/Commerce or with Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

REGULATIONS

TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study 2023-24 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2025-26. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G.

Duration

The total period of study for each programme is as below

U.G. Three years - 6 semesters

Each academic year is divided into two semesters.

The total number of working days is 90 days for each semester.

Curriculum
U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Elective Subjects Discipline Specific Elective General Awareness for Competitive Exam
Part – IV	-	Skill Enhancement Course (SEC) Foundation Course Ability Enhancement Course (AECC) Environmental Studies Value Education Summer Internship / Industrial Training Extension Activity

Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme**

To enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. (**1 Credit in VI Semester**)

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG
1. CIA Test I & II (Average)	-	5
2. Model Examination	-	10
3. Assignment	-	5

- Attendance

Upto 75%	-	0	
76 – 80%	-	1	
81 – 85%	-	2	5
86 – 90%	-	3	
91 – 95%	-	4	
96 – 100%	-	5	

Total	-		25

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Head of the Department and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the shortage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50 & 55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G.) but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

STATE INTEGRATED BOARD OF STUDIES - 2023

Curriculum Structure (UG)

S. No.	Part	Sem	Course Details	Credit	Total Credits	Hours/Week	Marks
1	I	I-IV	Language (4x3=12) Tamil / Malayalam / Hindi	3	12	6	400
2	II	I-IV	English (4x3=12)	3	12	4	400
3	III	I-VI	DSC - Discipline Specific Course (15x4=60)	4	60	4-6	1500
4			DSE/GE - Discipline Specific/ Generic Elective (8x3=24)	3	24	3-5	800
5	IV	I	SEFC - Skill Enhancement Foundation Course FC-1 (1x2)	2	2	2	100
6		I, II	SEC-NME - Skill Enhancement Course (2) SEC-I, II	2	4	2	200
7		II-V	SEC - Skill Enhancement Course (5) SEC III,IV,VI,VII – 2 credits SEC-IV -1 Credit (4x2,1x1)	1-2	9	1-2	500
8		III	EVS (1x2=2)	2	2	2	100
9		V	Value Education (1x2=2)	2	2	2	100
10		I-IV	AECC - Ability Enhancement Compulsory Courses - 4 Soft skill 1-4 (4x2=8)	2	8	2	400
11		V	Internship / Industrial Training (Carried out in II Year Summer vacation) 30 Hours (1x2)	2	2	-	100
12		VI	Professional Competency Skill Enhancement Course -8 (1x2)	2	2	2-5	100
13	V	VI	Extension Activity (1x1)	1	1	-	-
			Total		140		4700

MARK STATEMENT

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re – appear

- The candidates who have passed in the first appearance and within the prescribed semester of the U.G. Programme (Major, Allied and Elective courses alone) are eligible.
- Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester:

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

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme:

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

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

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

B.COM - GENERAL

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	23U1LT01	Tamil I	3	6
Part II	23U1LE01	English I	3	4
Part III	23U1CMC01	Core Paper I – Financial Accounting - I	4	5
Part III	23U1CMC02	Core Paper II - Principles of Management	4	5
Part III	23U1CMDE01	Elective I - Business Communication	3	4
	23U1CMDE02	Elective I - Indian Economic Development		
	23U1CMDE03	Elective I - Business Economics		
Part IV	23U1CMS01	Skill Enhancement Course SEC – 1 Aptitude for Competitive Success	2	2
	23U1ENAC01	Ability Enhancement Course (AECC 1) Soft Skills for Effective Communication	2	2
	23U1VE01	Health, Human Values and Yoga	2	2
TOTAL			23	30
SECOND SEMESTER				
Part I	23U2LT02	Tamil II	3	5
Part II	23U2LE02	English II	3	5
Part III	23U2CMC03	Core Paper III – Financial Accounting -II	4	5
Part III	23U2CMC04	Core Paper IV- Business Law	4	5
Part III	23U2CMDE04	Elective II - Business Environment	3	4
	23U2CMDE05	Elective II - Insurance and Risk Management		
	23U2CMDE06	Elective II - Office Management & Secretarial Practice		
Part IV	23U2CMS02	Skill Enhancement Course SEC – 2 Personality Development	2	2
	23U2CSAC02	Ability Enhancement Course (AECC 2) (Soft Skill) Office Automation	2	2
	23U2EVS01	Environmental Studies	2	2
TOTAL			23	30

SECOND YEAR				
THIRD SEMESTER				
Part I	23U3LT03	Tamil III	3	6
Part II	23U3CE03	English III	3	4
Part III	23U3CMC05	Core Paper V- Corporate Accounting I	4	5
Part III	23U3CMC06	Core Paper VI -Company Law	3	4
Part IV	23U3CME3A	Elective III –International Trade	3	4
	23U3CME3B	Elective III - Principles of marketing		
	23U3CME3C	Elective III – EXIM Procedures and Documentation		
Part IV	23U3CMS03	Skill Enhancement Course SEC – 3 Project Methodology	1	1
	23U3CMS04	Skill Enhancement Course SEC – 4 Aptitude for Competitive Examination – I	2	2
	23U3CMAC03	Ability Enhancement Course (AECC 3) (Soft Skill) Tally Prime	2	2
	23U3CMN01	GST Applications	2	2
		TOTAL	23	30
FOURTH SEMESTER				
Part I	23U4LT04	Tamil IV	3	6
Part II	23U4CE04	English IV	3	4
Part III	23U4CMC07	Core Paper VII– Corporate Accounting II	3	4
Part III	23U4CMC08	Core Paper VIII– Business Mathematics & Statistics	4	5
Part III	23U4CME4A	Elective IV–Business Legislations Laws	3	3
	23U4CME4B	Elective IV– Consumerism & Consumer Protection		
	23U4CME4C	Elective IV- E-Commerce		
Part IV	23U4CMS05	Skill Enhancement Course SEC – 5 E-Filing of Returns	2	2
	23U4CMS06	Skill Enhancement Course – SEC 6 Event Management	2	2
	23U4CMAC04	Ability Enhancement Course (AECC 4) (Soft Skill) Importance of Emotional Intelligence	2	2
	23U3CMN02	CDC-COMMON	2	2
		TOTAL	24	30

THIRD YEAR				
FIFTH SEMESTER				
Part III	23U5CMC09	Core Paper IX – Cost Accounting I	4	5
Part III	23U5CMC10	Core Paper X - Banking Law and Practice	4	5
Part III	23U5CMC11	Core Paper XI – Income Tax Law and Practice I	4	5
Part III	23U5CMC12	Core Paper XII – Auditing and Corporate Governance	4	5
Part III	23U5DSE01A 23U5DSE01B	Discipline Specific Elective 1/2 - Entrepreneurial Development / Indirect Taxation	3	4
	23U5DSE02A 23U5DSE02B	Discipline Specific Elective 3/4 – Human Resource Management / Financial Services	3	4
Part IV	23U4CMS07	Social Media Marketing	2	2
		Summer Internship / Industrial Training	2	-
		TOTAL	26	30
SIXTH SEMESTER				
Part III	23U6CMC13	Core Paper XIII – Cost Accounting - II	4	6
Part III	23U6CMC14	Core Paper XIV- Management Accounting	4	6
Part III	23U6CMC15	Core Paper XV- Income Tax Law and Practice II	4	6
Part III	23U6DSE03A 23U6DSE03B	Discipline Specific Elective 5/- Financial Management / Logistics and Supply Chain Management	3	5
	23U6DSE04A 23U6DSE04B	Discipline Specific Elective 7/8- Computer Application in Business / Basics of MS Excel	3	5
Part IV	23U6GAC03	General awareness for Competitive Examination	2	2
Part V	23U6EX01	Extension Activity	1	-
		TOTAL	21	30
		GRAND TOTAL	141	180

FIRST YEAR – SEMESTER – I**CORE – I: FINANCIAL ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CMC01	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments and Non Profit Organisation (Simple Problems only).								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	Accounting from Incomplete Records 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. Average Due Date and Account Current.								15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL									75
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CMC02	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – 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.								15
III	Organizing Meaning - Definitions - 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.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing Foundations of Individual and group behavior - Motivation –Meaning - Theories – Communication – Effective Communication and Information Technology (IT) - Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15

	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
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.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole 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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CME1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech – Written Communication Skills.								12
	TOTAL								60

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I**ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CME1B	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.								12
II	Economic Development Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.								12
TOTAL									60
Course Outcomes									
CO1	Elaborate the role of State and Market in Economic Development								
CO2	Explain the Sectorial contribution to National Income								
CO3	Illustrate and Compare National Income at constant and current prices.								
CO4	Describe the canons of public expenditure								
CO5	Understand the theories of money and supply								

Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarthi : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CME1C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behavior								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	Consumer Behaviour 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.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
TOTAL		60

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
SEC– I: APTITUDE FOR COMPETITIVE SUCCESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CMSEC01	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basic concepts of Basic Number system.								
LO2	To know the basis of Mathematical Operations.								
LO3	To familiarize with Average & Percentage.								
LO4	To learn the Series completion and Analogy.								
LO5	To gain knowledge about Mathematical Concepts.								
Prerequisites: Should have studied Mathematics up to X Std									
Unit	Contents							No. of Hours	
I	Quantitative Aptitude: Number System Verbal Reasoning: Series Completion							6	
II	Quantitative Aptitude: Decimal Fraction Verbal Reasoning: Mathematical Operations							6	
III	Quantitative Aptitude: Square Roots and Cube Roots Verbal Reasoning: Coding Decoding							6	
IV	Quantitative Aptitude: Simplification Non-Verbal Reasoning: Analogy							6	
V	Quantitative Aptitude: Average, Percentage Non-Verbal Reasoning: Series							6	
TOTAL							30		
CO	Course Outcomes								
CO1	Remember the concept of Basic Number system.								
CO2	Apply the knowledge of Simplification.								
CO3	Analyse the concept of Series Completion.								
CO4	Determine the importance of Analogy.								
CO5	Evaluate various opportunities in Competitive Examination.								

Text Books

1.	“Quantitative Aptitude for Competitive Examinations” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
2.	“A Modern Approach to Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
3.	“A Modern Approach to Non-Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
4.	“A Modern Approach to Logical Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
5.	“A Modern Approach to Verbal & Non-Verbal Reasoning” Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)

Reference Books

1.	“Quantitative Aptitude and Reasoning” Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
2.	“Quantitative Aptitude for Competitive Examinations” Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
3.	“A New Approach to Reasoning Verbal & Non Verbal” (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
4.	“ An Approach to Quantitative Aptitude and Reasoning” (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
5.	“Logical Reasoning & Analytical Ability” (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	1. www.themathpage.com
2.	2. https://swayam.gov.in
3.	3. www.brightstorm.com

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II
CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CMC03	5				4	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts 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.								15
III	Partnership Accounts - I Partnership Accounts: – Methods of Capital – Profit & Loss Appropriation a/c – Interest on Capital – Interest on Drawings - Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II 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.								15
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								15

	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To 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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CMC04	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law - Elements of Contract - Indian Contract Act 1872: 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
II	Performance Contract 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
III	Contract of Indemnity and Guarantee 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
IV	Sale of Goods Act 1930: 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
V	Partnership Act 1932: General Nature of Partnership – Partnership distinguished from other forms of organization (Join Stock Company, Club, Joint Hindu Family, Association) – Kinds of Partnerships – Types of Partners – Limited Liability Partnership Act 2008 – Registration of Firms – Consequences of Non Registration – Dissolution of Firm – Methods of Dissolution of Firm.								15
	TOTAL								75

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CME2A	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions – Internal & External Environment.								12
II	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.								12
IV	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
V	Technological & Natural Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment – Green Environment.								12
TOTAL								60	
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								
CO3	Analyze the various aspects of Social Environment.								
CO4	Evaluate the parameters in Economic Environment.								
CO5	Create a conducive environment for business to operate globally.								

Textbooks	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II
ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CME2B	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic features of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.								12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies – Insurance Companies.								12
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.								12
IV	Risk Management Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.								12
TOTAL								60	
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								
CO3	Settle claims under various types of general insurance								
CO4	Know the protection provided for insurance policy holders under IRDA								
CO5	Evaluate the assessment and retention of risk								

Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Goltatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
ELECTIVE– II: OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CME2C	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Modern Office and Its Function: Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	Office Space and Environment Management: Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	Office Systems and Procedures: The Systems Concept —Definitions— Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12
IV	Records Management Records — Importance of Records — Records Management — Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making								12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.								12
TOTAL								60	

Course Outcomes	
CO1	Familiarised with modern office management
CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Textbooks	
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.
Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II
SEC II: PERSONALITY DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CMS02	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basic concepts of Personality Development								
LO2	To know the basis of Attitude needed to become a successful person.								
LO3	To familiarize with Self Esteem & Interpersonal Relationships								
LO4	To learn the Employability Skills & Resume Building								
LO5	To gain knowledge about other aspects of Personality Development								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Personality Development: The Concept of Personality – Dimensions of Personality – Significance of Personality Development. The Concept of Success and Failure: What is Success? Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – What is failure - Causes of failure. SWOT analysis.								6
II	Attitude: Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative attitude- Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude.								6
III	Self-esteem: Term self-esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self- esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviours.								6
IV	Employability Quotient Resume building: The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview -Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.								6
V	Other Aspects of Personality Development: Body language - Problem-solving - Conflict and Stress Management - Decision-making skills -Leadership and qualities of a successful leader – Character building -Team-work – Time management Work ethics –Good manners and etiquette.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Remember the concept of Personality Development.								
CO2	Apply the knowledge of attitude to develop the Personality.								
CO3	Analyze the concept of self Esteem & Interpersonal Relationship								
CO4	Evaluate various employability skills & Resume Building								
CO5	Determine the other aspects of personality Development.								
Textbooks									

6.	Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
7.	Stephen P. Robbins and Timothy A. Judge(2014), Organizational Behavior 16th Edition: Prentice Hall.
8.	Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw-Hill 1988.
9.	Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
10.	Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003

Reference Books

6.	Lucas, Stephen. Art of Public Speaking. New Delhi. Tata - Mc-Graw Hill. 2001
7.	Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
8.	Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
9.	Smith, B . Body Language. Delhi: Rohan Book Company. 2004
10.	Prashant Sharma. Personality Development for Life Success.BPB Publications.2021

NOTE: Latest Edition of Textbooks May be Used

Web Resources

4.	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS201%20-%20PERSONALITY.pdf
5.	https://www.slideshare.net/nancyprasanna/joseph/ppt-personality-development-25838717
6.	https://www.slideshare.net/NitinShekapure1/personality-development-types-of-personality

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMC05	5				4	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment								
LO2	To know the provisions of companies, Act under Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the factors affecting goodwill of a company								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Redemption of Preference Shares & Debentures 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.								15
III	Final Accounts: Financial Statements of Companies 2013 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.								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.								15
V	Indian Accounting Standards 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 – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part, I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12,16
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolII,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMC06	5				3	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law 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.								12
II	Formation of Company 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- Indoor Management – Doctrine of Ultra Virus.								12
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								12
IV	Management & Administration Management & Administration – Directors – Women 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.								12
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								12
TOTAL								60	

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

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
ELECTIVE - III: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CME3A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								
CO3	Examine the balance of trade and exchange rates								
CO4	Appraise the role of IMF and IBRD.								
CO5	Define the workings of WTO and with special reference to India.								

Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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

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

3 – Strong, 2- Medium, 1- Lo

SECOND YEAR – SEMESTER – III
ELECTIVE - III: PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CME3B	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.								12
II	Market Segmentation 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 & Needs, Freud’s Theory of Motivation.								12
III	Product & Price 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.								12
IV	Promotions and Distributions 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.								12
V	Competitive Analysis and Strategies 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								12

TOTAL		60
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4 p's of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
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	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
Reference Books		
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	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.aha.io/roadmapping/guide/marketing/introduction	
2	https://www.investopedia.com/terms/m/marketsegmentation.asp	
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/	

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**ELECTIVE - III: EXIM PROCEDURES AND DOCUMENTATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CME3C	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on Export-Import Procedure								
LO2	To understand export documentation procedure.								
LO3	To understand import documentation procedure.								
LO4	To acquire knowledge about various incentives available for export.								
LO5	To be acquainted with the various institutional support systems								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Export-Import Procedure Procurement for Export–Planning and Methods of Procurement for Exports - Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations, Procedure and Documentation.								12
II	Export Documentation Types of Documents – Characteristics and Relevance. An Introduction to Online Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and Terms of Payments for Exports–Documentary Credit and Collection Financing for Export Pre- and Post-Shipment Credit.								12
III	Import Documentation Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation –Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand Capital Goods.								12
IV	Export Incentive and cargo handling: Foreign Exchange Risks Nature of Risks, Cargo Insurance - Contract of Cargo Insurance, Procedures and Documentation for Cargo Loss Claims–Role and Schemes of ECGC of India and Commercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation – Export Incentives.								12
V	Institutional Support Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –Special Economic Zones: Objectives and Benefits – Introduction to Export Promotion Council (EPC) –Indian Trade Promotion Organization (ITPO).								12
TOTAL								60	
Course Outcomes									
CO1	Acquainted with the knowledge on Export-Import Procedure								
CO2	Identify export documentation procedure.								
CO3	Identify import documentation procedure.								
CO4	Familiarised with various incentives available for export.								
CO5	Evaluate the various institutional support systems								

Textbooks	
1	Dr.Swapna Pillai, EXIM Procedures And Documentation, Shashi Bhawan Publishing House, Chennai
2	C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi.
3	Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
4	Dr.Manisha Paliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.
5	Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
Reference Books	
1	Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2	P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3	Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4	T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5	P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273
2	https://www.freightpros.com/blog/cargo-insurance/
3	https://www.investopedia.com/terms/s/sez.asp

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**SEC - III: PROJECT METHODOLOGY**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMS03	1				1	1	25	75	100
Learning Objectives									
LO1	To understand the essentials of Project.								
LO2	To know the various field relevant to do research.								
LO3	To familiarize with Research Process.								
LO4	To learn the Date Analysis & Interpretation.								
LO5	To gain knowledge about Project Report Writing.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis.							3	
II	Identification of project problems: Problems related to Finance, Marketing, HRM.							3	
III	Research Process: Review of Literature – Research Design – Types - Sampling- Selection of sample- Collection of data.							3	
IV	Data analysis: Percentage and trend analysis- Numerical evaluation- Justification and interpretation.							3	
V	Project Report Writing.							3	
TOTAL							15		
CO	Course Outcomes								
CO1	To Compute the Structure of Dissertation.								
CO2	Describe the role of Project Problems.								
CO3	Summarize the review of Literature – Sampling								
CO4	Examine the Data analysis & Data Interpretation								
CO5	Evaluate the Project Report Writing								
Textbooks									
1.	Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.								
2.	Project Management – K.Nagarajan, New age international publishers, New Delhi								
3.	Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.								
4.	A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.								
5.	Research Methodology, Dr.Baidiyanath Mishra, Ashok Kumar satapathy,sujatha mishra, Chaukhamba Orientalia, Varanasi.								

Reference Books

1.	Research Methodology Concepts & Cases, Dr.Deepak Chawla & Dr.Neena Sandhi, Vikas Publishing ,2023
2.	Dr.Mukesh Chansoriya & Dr.Rakesh Kumar Tiwari,Thakur Publication Pvt Ltd,2021
3.	Uwe Flick, Introducing Research Methodology: A beginners guide to Doing A research Projects, Sage Publication Ltd,2015
4.	Fred C Lunenburg, Writing A Successful Thesis or Dissertation, Corwin,2007
5.	Zina O’Leary, The essential guide to doing your research Project , Sage Publication, 2011

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/rijalcp/research-methodology-23101947
2.	https://www.slideshare.net/sheetal321/researchmethodologyppt
3.	https://www.slideshare.net/AhmedRefat/research-methods-basic-concepts-and-methods

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
SEC - IV: APTITUDE FOR COMPETITIVE EXAMINATION I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMS04	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basic concepts of Probability.								
LO2	To know the basis of Area, Surface Area and Volume.								
LO3	To familiarize with Profit & Loss.								
LO4	To learn the Calendar & Clocks.								
LO5	To gain knowledge about Mathematical Concepts.								
Prerequisites: Should have studied Mathematics up to X Std									
Unit	Contents								No. of Hours
I	Quantitative Aptitude: Permutation & Combination, Probability.								6
II	Quantitative Aptitude: Area, Surface Area & Volume								6
III	Quantitative Aptitude: Profit & Loss, True Discount.								6
IV	Quantitative Aptitude: Calendar, Clocks. Verbal Reasoning: Analogy.								6
V	Quantitative Aptitude: Problems on Ages, Problems on Numbers Non-Verbal Reasoning: Mirror Images, Water Images								6
TOTAL								30	
CO	Course Outcomes								
CO1	Remember the concept of Probability.								
CO2	Apply the knowledge of Permutation & Combination.								
CO3	Analyse the concept of Profit & Loss.								
CO4	Determine the importance of Calendar & Clocks.								
CO5	Evaluate various opportunities in Competitive Examination.								
Text Books									

6.	“Quantitative Aptitude for Competitive Examinations” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
7.	“A Modern Approach to Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
8.	“A Modern Approach to Non-Verbal Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
9.	“A Modern Approach to Logical Reasoning” Revised Edition-2022 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)
10.	“A Modern Approach to Verbal & Non-Verbal Reasoning” Revised Edition-2012 (Dr.R.S.Aggarwal- S Chand and Company, Delhi)

Reference Books

6.	“Quantitative Aptitude and Reasoning” Second Edition-2013 (R.V. Praveen, PHI Learning Private Limited, Delhi)
7.	“Quantitative Aptitude for Competitive Examinations” Second Edition-2012 (Dinesh Khattar- Dorling Kindersley Pvt. Ltd)
8.	“A New Approach to Reasoning Verbal & Non Verbal” (B S Sijwali, Indu Sijwali – Arihant Publications (I) Pvt Ltd, Meerut)
9.	“ An Approach to Quantitative Aptitude and Reasoning” (Prakritesh Bhattacharyya, Revised Edition-2021, Unique Publisher- New Delhi)
10.	“Logical Reasoning & Analytical Ability” (Dr.M.B.Lal & Ashok Gupta, Revised Edition-2015)

NOTE: Latest Edition of Textbooks May be Used

Web Resources

4.	www.themathpage.com
5.	https://nptel.ac.in
6.	https://ocw.mit.edu

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
AECC - III: TALLY PRIME

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMAC03			2		2	2	25	75	100
Learning Objectives									
LO1	To have basic knowledge on computerized accounting and creation of various activities of accounting software								
LO2	To gain comprehensive knowledge on preparation of default vouchers and to create stock groups								
LO3	To acquire skill on preparation of order processing and pay roll accounting								
LO4	To acquaint knowledge and applicability of GST through accounting software								
LO5	To working knowledge on interest calculation and reporting & Budgeting								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Introduction: Introduction to Tally Prime – Tally.ERP9 Vs Tally Prime – Software Installation & Company info -Accounting info & Inventory info - Voucher entry & View reports.								6
II	Voucher and Interest Calculation: New Voucher creation, Kinds of Voucher - Numbering – Budget-Multi currency – Bill wise details – Interest calculation – Cost centre's & Cost categories- Pay roll management.								6
III	Inventory Management: Inventory management – Multiple godown and Stock categories – Inventory voucher- Invoicing - Zero value entry—Batch wise-Separate actual and Billed categories- Order processing – Point of sales – Bill of material – Multiple price level.								6
IV	Goods and Services: Introduction to GST – Goods and services tax- Calculate the payable tax & Payment generate the return forms- Return of goods & Cancelled services.								6
V	Statutory and Taxation Advanced features – Tax Deducted at Source (TDS) – Tax Collected at source (TCS) - Banking – Backup & Restore – password policy.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY								
CO2	Prepare day books reports and master in stock entry and the inventory								
CO3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment								
CO4	Illustrate and activate GST in preparation of accounting								
CO5	Demonstrate various interest rate calculations, reports and budgets								

Textbooks

1.	A.K. Nadhani, Implementing Tally, BPB Publications
2.	Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications,2016.
3.	Official Guide to Financial Acc.Using Tally ERP 9 With GST, Tally Education PVT Ltd,2018
4.	Official Guide to Financial Accounting using TallyPrime, Tally Education PVT Ltd, 2018
5.	TallyProfessional Combo Vol 1 & Vol 2, Tally Education PVT Ltd, 2022.

Reference Books

1.	Dr. Mamrata Agrawal, Dream Tech Press, New Delhi,2010
2.	K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva Publications.
3.	NamrataAgrawal“Tally9”PublishedbyDreamtech,year–2008.
4.	GST Using Tally.ERP 9 Release 6.1, Tally Education PVT Ltd, 2017.
5.	Computerised Accounting Using Tally.ERP 9, Tally Education PVT Ltd, 2015.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/vinodhdi/ppt-of-tally
2.	https://www.academia.edu/40997485/TALLY
3.	https://www.slideshare.net/ArunChauhan18/introduction-to-tally-primepptx

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium,

SECOND YEAR – SEMESTER - III
NMEC: GST APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CMN01	2				2	2	25	75	100
Learning Objectives									
LO1	To have basic knowledge on Goods and services tax								
LO2	To gain comprehensive knowledge on GST structure								
LO3	To acquire skill about levy & collection of Tax								
LO4	To acquaint knowledge on registration & payment of Tax								
LO5	To gain knowledge about GST Forms								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Goods & Service Tax: Direct tax & Indirect Tax – Meaning – Stages of Evolution of Goods & Service Tax – Constitutional background - Structure of GST – CGST, SGST,UTGST & IGST – Benefits of implementing GST								6
II	GSTN – Structure - features and functions – HSN Code – SAC Code - GST council and its Structure – Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.								6
III	Levy & collection of Tax - Time & Place of Supply – Rates of GST – Scope of supply - Time of Supply of Goods – Place of Supply – Cascading Effect of Taxation.								6
IV	Registration and payment of Tax – Registration – Persons Liable for Registration – Compulsory Registration - Deemed Registration – Procedure for Registration – Tax deduction at source – Tax Collection at source.								6
V	GST Forms								6
TOTAL								30	
CO	Course Outcomes								
CO1	Describe the structure of GST								
CO2	Paraphrase the concept of CGST & IGST.								
CO3	Interpret about the levy & collection of tax.								
CO4	Illustrate the registration & payment of tax.								
CO5	Practice various GST Forms.								
Textbooks									
1.	H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.								
2.	Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws 2021 Edition.								
3.	GST Manual with GST Law Guide & Digest of Landmark Rulings Taxmann's Editorial Board								
4.	GST Acts with Rules & Forms - Taxmann's Editorial Board								
5.	GST Acts with Rules/Forms & Notifications Taxmann's Editorial Board								

Reference Books

1.	Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
2.	Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.
3.	GST Practice Made Easy - 2024 Hardcover – 1 January 2024 by CA Satyadev Purohit (Author)
4.	GST Manual with GST Law Guide & Digest of Landmark Rulings Taxmann's Editorial Board
5.	GST Acts with Rules & Forms - Taxmann's Editorial Board

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1.	https://www.slideshare.net/ManjunathRaibagi/gst-return-filing
2.	https://www.slideshare.net/Hinajuyal/gstr1-ppt-filling-step-by-step
3.	https://www.slideshare.net/Hinajuyal/gstr1-ppt-filling-step-by-step

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium,

SECOND YEAR – SEMESTER – IV
CORE – VII: CORPORATE ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UACMC07	5				3	4	25	75	100
Learning Objectives									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Absorption & External Reconstruction 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).								12
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								12
III	Accounting of Banking Companies 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.								12
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								12
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								12
TOTAL								60	
Course Outcomes									
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction								
CO2	Apply and alter the share capital and internal reconstruction								
CO3	Do the accounting procedure of non-performing assets								
CO4	Give the consolidated accounts of holding companies								
CO5	Prepare liquidator’s final statements								

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV
CORE – VIII: BUSINESS MATHEMATICS & STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UACMC08	5				4	5	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								15
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								15
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								15
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								15
V	Time Series Analysis and Index Numbers 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.								15
TOTAL								75	
Course Outcomes									
CO1	Learn the basics of ratio, proportion, indices and logarithm								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								
CO4	Calculate the correlation and regression co-efficient.								
CO5	Assess problems on time series analysis								

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV
ELECTIVE - IV: BUSINESS LEGISLATION LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CME4A	3				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures. – ESIC & PF.								9
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								9
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								9
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.								9
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.								9
TOTAL								45	

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

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV**ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CME4B	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.								9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
TOTAL								45	
Course Outcomes									
CO1	Remember and recall aspects in consumerism								
CO2	Identify the reasons for consumer exploitation								
CO3	Discover the rights and duties of a consumer								
CO4	Create an environment which protects the consumers in India								
CO5	Critically appraise the consumer Protection Act								

Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV**ELECTIVE - IV: E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CME4C	3				3	3	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								9
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								9
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								9
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								9
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.								9
TOTAL								45	

CO	Course Outcomes
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 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
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
SEC– V: E FILING OF RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CMS05	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basic concepts of E – filing								
LO2	To know the basis of Income Tax.								
LO3	To familiarize with E – filing of ITRs								
LO4	To learn the TDS and E – filing of TDS returns								
LO5	To gain knowledge about service Tax & E – Filing of Service Tax								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Conceptual Framework Meaning of e-filing - difference between e-filing and regular filing of returns - benefits and limitations of e- filing - Types of e-filing process - relevant notifications.								6
II	Income Tax Introduction to income tax – basic terminology, types of assessee, income taxable under different heads. Basics of computation of total income and tax liability - deductions available from gross total income - PAN Card - due date of filing of income tax return.								6
III	E-Filing of ITRs Instructions for filing out form ITR-1, ITR-2, ITR - 3, ITR-4, ITR-4S, ITR-5, ITR-6.Introduction to income tax Portal - preparation of electronic return (practical workshops).								6
IV	TDS and E-filing of TDS returns Introduction to the concept of TDS - provision regarding return of TDS - Types of forms for filing TDS returns - practical workshop on e-filing of TDS return.								6
V	E-filing of GST Returns Introduction to GST - relevant notifications regarding e-filing of GST return - steps for preparing GST returns - practical workshop on e-filing of GST returns.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Remember the concept of E-filing.								
CO2	Apply the knowledge of Income tax E - filing.								
CO3	Analyse E- filing of ITRs								
CO4	Evaluate TDS and E – Filing of TDS return.								
CO5	Determine E – filing of Service Tax Returns								

Textbooks	
11.	Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi Softwares:
12.	Excel Utility available at incometaxindiafiling.gov.in
13.	Commercial's Direct Taxes Law & Practice by Dr. Girish Ahuja & Dr. Ravi Gupta – 13 th edition
14.	Direct taxes law practice by Vinod Singhania
15.	The law and practice of Income Tax by Aravind P Datar

Reference Books	
11.	Sampath Iyengar's law of Income Tax
12.	Chaturvedi and Pithisaria Income Tax Law Volume
13.	Swatantra sethi, Self Preparation and filing of Income Tax Returns by Individuls
14.	Stephen Schwartz & Daniel Lathrope, Fundamentals of Partnership Taxation, 2008
15.	Mike piper, Taxes made simple, 2014

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
7.	https://www.slideshare.net/rockysharma9631/e-filing-of-income-tax
8.	https://www.slideshare.net/8823943032/e-filing-of-income-tax-returnitr-70439123
9.	https://www.slideshare.net/RajatThakral3/presentation-on-e-filing-process

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

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

3 – Strong, 2- Medium, 1

SECOND YEAR – SEMESTER - IV
SEC - VI: EVENT MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CMS06	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the concept of Event Management								
LO2	To know the Event planning process								
LO3	To familiarize with organising Corporate Event Organisation								
LO4	To learn Marketing of Events.								
LO5	To gain knowledge about Crisis Mangement.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Event Management: Meaning - Scope - Types of Events (Corporate, Private, or Charity, Indoor Events, Outdoor Events, Celebrity Events) - Tools For Event Planning & Management - Event Operations and Services (Setting Up, Parking, Maintenance, Ticketing, Food and Beverage, Logistics).								6
II	Event Planning: Event Checklist - Hosting - Principles of Holding Event - Reserving Event Hall - Preparing and Designing - The Schedule of Event Permissions - Policies - Government & Local Authorities - Five Bridges of Event Management - Characteristics of Successful Event Management								6
III	Corporate Event Organization: Preparing A Blueprint - Facilities Planning and Organizing - Assigning the Responsibilities - Event Organizer Arrangements - Corporate Event Packages - Corporate Hospitality - Well- Being of the Patrons & Participants - Corporate Event Reporting.								6
IV	Marketing for Events: Introduction – Importance - Public relation strategies - Brainstorming sessions, writing for public relation (Reviews). Tools of promotion: Media - Types of Media (Print, Electronic, Social Media Networks) - Promotional Aids (Invitation, Brochures, Leaflets)								6
V	Crisis Management & Evaluation: Crisis planning - prevention - preparation - provision - action phase. Budget – Cost of Event –Return on Investment – media coverage – Attendance – Feedback.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Remember the concept of Event Management.								
CO2	Apply the knowledge of Planning various Events.								
CO3	Analyse the Corporate Event Organization.								
CO4	Evaluate the Marketing Strategies for Event Publicity.								
CO5	Determine the remedies for crisis in organising the Event.								

Textbooks	
1.	Mark Sonderm CSEP -Event entertainment and production:publishers; wiley and sons, Inc
2.	Annestephen; Event management, HPH.
3.	K. Venkatramana -Event Management - SHBP.
4.	K Ramachandra and Allabaksh Principles of Event Management HPH
5.	Rekha and Vibha Marketing management -VBH
Reference Books	
1.	Alex Ganadinik, Event Planning: Mangement & Marketing for Successful Events
2.	Anukrati Sharma & Shruti Arora, Event Management and Marketing, Bharti Publications, New Delhi
3.	Diwakar Sharma, Event Planning & Management, Deep & Deep Publications Pvt Ltd,2009
4.	Dr.Sandhya A.Kale, Event Management,2015
5.	Nihaasif Event management-VBH
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/KritikaVats2/event-management-ppt
2.	https://www.slideshare.net/shasi28kumar/event-management-248945980
3.	https://www.slideshare.net/RoshanMastana/event-management-61447193

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV
AECC - IV: IMPORTANCE OF EMOTIONAL INTELLIGENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CMAC04	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the concept of Emotional Intelligence.								
LO2	To know the Personal Competence in Emotional Intelligence.								
LO3	To familiarize with the concept of Social Competence.								
LO4	To learn the Measurement & Development of Emotional Intelligence								
LO5	To gain knowledge about Self motivation & Empathy.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Emotional Intelligence: Meaning – Nature & Significance – Models of Emotional Intelligence: Ability, Trait & Mixed – Building Blocks of Emotional Intelligence: Self Awareness - self-management, social awareness, and relationship management.								6
II	Personal Competence: Self Awareness: Observing and recognizing one's own feelings, Knowing one's strengths and areas of development. Self Management: Managing emotions, anxiety, fear, and anger								6
III	Social Competence: Social Awareness: Others' Perspectives, Empathy and Compassion - Relationship Management: Effective communication, Collaboration, Teamwork and Conflict management								6
IV	Emotional Intelligence: Measurement and Development Measures of emotional intelligence - Strategies to develop and enhance emotional intelligence.								6
V	Self Motivation & Empathy: Self Motivation – Understanding Optimism – Understanding Pessimism – How to motivate others as a leader. Empathy – Empathy Vs Sympathy – Developing your Empathy – Developing Empathy in a team.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Remember the concept of Emotional Intelligence.								
CO2	Apply the knowledge of Personal Competence in Emotional Intelligence.								
CO3	Analyse the strategies for social competence.								
CO4	Evaluate the Measurement & Development of Emotional Intelligence.								
CO5	Determine the concept of Self Motivation & Empathy.								

Textbooks	
1.	Daniel Goleman (1996) Emotional Intelligence. Why it can matter more than IQ. Bantam Doubleday Dell Publishing Group.
2.	Daniel Goleman (2000) Working with Emotional Intelligence. Bantam Doubleday Dell Publishing Group
3.	Liz Wilson, Stephen Neale & Lisa Spencer-Arnell (2012). Emotional Intelligence Coaching. Kogan Page India Private Limited.
4.	Emotional Intelligence-Dileep Chowdhary
5.	Emotional Intelligence –Daniel Goleman
Reference Books	
1.	Travis Bradberry, Jean Greaves, Emotional Intelligence 2.0, Talent Smart 2019
2.	Jeanne Segal, The Language of Emotional Intelligence, McGraw Hill, 2018
3.	Linda Lantieri and Daniel Goleman, Building Emotional Intelligence, Sounds True, 2018
4.	Gupta S.K. (1980), Guidance and Counselling in Indian Education, New Delhi: NCERT
5.	Peter Salovey, David sluyter, Emotional Development & Emotional Intelligence, Basic Books ,2017
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.dsce.du.ac.in/uploads/pdf/1669712459_VAC_course_Emotional_Intelligence.pdf
2.	https://www.slideshare.net/gihanaboueleish/emotional-intelligence-33547110
3.	https://www.slideshare.net/rksen/presentation-on-emotional-intelligence

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – IX: COST ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CMC09	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	Overheads Costing 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.								15
TOTAL								75	
Course Outcomes									
CO1	Remember and recall the various concepts of cost accounting								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyse the various valuation methods of issue of materials.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &Gurusamy S,Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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

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

3-Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CMC10	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	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								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking 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.								15
II	RBI 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-Narasimham committee 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.								15
III	Bank Account 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.								15

IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying 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.	15
V	E-Banking 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.	15
TOTAL		75
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		
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	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
CORE – XI: INCOME TAX THEORY, LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CMC11	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
	Introduction to Income Tax								
I	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.								15
	Residential Status								
II	Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
	Income from Salary								
III	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.								15
	Income from House Property								
IV	Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property–Amenities–Deductions.								15
	Profits and Gains from Business or Profession								
V	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.								15
TOTAL								75	

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

3 – Strong, 2- Medium, 1- Low

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

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

THIRD YEAR – SEMESTER – V
CORE –XII: AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CMC12	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - 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.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.								15
TOTAL								75	

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V**DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : ENTREPRENEURIAL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23USDSE01A	4				3	4	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								12
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								12
III	Setting Up an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								12
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								12
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.								12
TOTAL									60

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	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.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V
DISCIPLINE SPECIFIC ELECTIVE – SKILLS FOR EXECUTIVE EXCELLENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CMAECC02	2				2	2	25	75	100

Learning Objectives

LO1	To understand the Reading & Listening Skills.
LO2	To know the basis of Analytical and Reasoning Skills.
LO3	To familiarize with basic Etiquettes & Time Management.
LO4	To learn the Presentation Skills
LO5	To gain knowledge about Body Language.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	Reading & Listening Skills: Reading and communication skills - Listening skills-meaning, importance, pitfalls is listening, improving listening- listening skill/ technique.	6
II	Analytical and reasoning skills: Analytical and reasoning skills - Group Discussions: Group – Meaning, Definitions – Characteristics – Discussions: Meaning - Importance – Values of Discussions – Role playing – Effectiveness in participation.	6
III	Time Management & Etiquette: Meaning – Definition – Importance – Merits – Elements of Effective Time management – Evaluation of time. Modern Etiquette – Benefits of Etiquette – Classification of Etiquette.	6
IV	Presentation Skills: Introduction to Presentation: Role & Purpose of Presentation – Types of Presentation – Time Management during Presentation – Drawing audience attention & their active participation – Brainstroming sessions & Feedback.	6
V	Body Language: Importance of Body Language – Forms of Body Language – Parts of Body Language – Body Language in building Interpersonal & Industrial Relationships – Advantages of Perfect Body Language.	6
TOTAL		30

CO	Course Outcomes
CO1	Remember the concept of Reading & Listening Skills.
CO2	Apply the knowledge of Analytical and Reasoning Skills.
CO3	Analyse the concept of Time Management and Etiquette.
CO4	Evaluate various Presentation Skills required for effective communication.
CO5	Determine the importance of Body Language.

Textbooks

16.	Françoise Grellet - Developing Reading Skills, Cambridge University Press, Cambridge 2007
17.	Cambridge First Certificate: Listening and Speaking – Sue O’ Connell with Lousie Hashemi, Cambridge University Press, Cambridge 2000
18.	Dr. K.Alex, Soft Skills – S.Chand & Company, New Delhi,2010
19.	Barun K Mitra, Personality Development & Soft Skills,Oxford Higher Education,2016
20.	Dr.K.Alex ,Soft skills – Know Yourself and Know the World, S Chand – 2014

Reference Books

16.	Dipali Biswas, Enhancing Soft Skills, Shroff Publishers, 2015
17.	M S Rao, Soft Skills – Enhancing Employability: Connecting Campus with Corporate, I K International Publishing House, 2013.
18.	Hariharan S, Shanmugapriya S P, Sundarajan N, Soft Skills, Mjp Publishers, 2010
19.	Shalini Verma, Enhancing Employability @ Soft Skills, Pearson Education,2012
20.	Beverly Amer, Soft Skills at Work :Technolofy for career Success, Course Technology Inc,2018

NOTE: Latest Edition of Textbooks May be Used

Web Resources

10.	https://www.slideshare.net/EdgarLucero1/presentation-reading-and-listening
11.	https://www.slideshare.net/EclipseTechnoConsult/soft-skill-enhancement-presentation
12.	https://www.slideshare.net/rashmishahu5/body-language-ppt-27651558

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V**DISCIPLINE SPECIFIC ELECTIVE – 3/4 : HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23USDSE02A	4				3	4	25	75	100
Learning Objectives									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline-Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	12
IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.	12
	TOTAL	60

CO	Course Outcomes
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and 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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – 4/4 : FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23USDSE02B	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								12
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								12
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								12
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.								12
TOTAL								60	
Course Outcomes									
CO1	Summarise the role and function of the financial system								
CO2	Gain practical knowledge on key areas relating to management of financial products and services								
CO3	Familiarize students about Venture Capital, Leasing.								
CO4	Infer the importance of the Credit Rating system.								
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.								

Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M. Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.
Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER –V
SEC– VII: SOCIAL MEDIA MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CMS07	2				2	2	25	75	100

Learning Objectives

LO1	To understand the basic concepts of Social Media Marketing
LO2	To know the basis of Facebook & Instagram Marketing.
LO3	To familiarize with Twitter marketing.
LO4	To learn the Marketing aids in Youtube.
LO5	To gain knowledge about Search Engine Optimization

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	Social Media Introduction: Define Media- Difference between media & Social Media – Significance of Social Media Marketing – Planning Process for Social Media – Social Media Platform – Rules and Engagement in Social Media – Social Media Analytics.	6
II	Facebook and Instagram Marketing: Steps to create facebook page – Facebook AD Campaign – steps – Hashtags – Automation in Instagram – Tools used for Instagram Automation – Audience Insight – Content allowed in Instagram.	6
III	Twitter Marketing: Steps to Create a Twitter Account – Content Types in Twitter – How to Create a Post – Personal Brand Creation – Twitter Automation – Twitter Ads.	6
IV	Youtube Marketing: Steps to create a Youtube Channel – Youtube Analytics – Youtube Channel Verification – Benefits – Webmaster tool – Assets in Webmaster tools.	6
V	Search Engine Optimization: Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.	6
TOTAL		30

CO

Course Outcomes

CO1	Remember the concept of Social Media Marketing.
CO2	Apply the knowledge of Facebook and Instagram Marketing.
CO3	Analyse the concept of Twitter Marketing.
CO4	Evaluate various opportunities in Youtube Marketing
CO5	Determine the importance of SEO in Marketing.

Textbooks	
21.	Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)
22.	Marketing with Social Media (Linda Coles)
23.	The Social Media Marketing Book (Dan Zarrella)
24.	Social Media Marketing 1st Edition (Michael R. Solomon, Tracy Tuten)
25.	The Art of Social Media: Power Tips for Power Users (Guy Kawasaki, Peg Fitzpatrick)
Reference Books	
21.	Goldink Books. E-Commerce Business through Social Media Marketing.2021
22.	Michael Branding. Social Media Marketing. 2021
23.	Eric Butow. Ultimate Guide to Social Media Marketing. 2020
24.	Melissa S. Barker. Donald I. Barker. Social Media Marketing: A Strategic Approach.2013
25.	Andrew Proctor. Social Media Marketing. 2021
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
13.	https://www.studocu.com/in/document/davangere-university/open-elective/social-media-marketing-notes-open-elective/50102974
14.	https://www.slideshare.net/seanjoan/social-media-marketing-ppt
15.	https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
CORE –XIII: COST ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CMC13	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
TOTAL								90	
Course Outcomes									
CO1	Remember and recall standards in cost accounting								
CO2	Apply the knowledge in contract costing								
CO3	Analyze and assimilate concepts in process costing								
CO4	Understand various bases of classification cost and prepare operating cost statement.								
CO5	Set up standards and analyse variances.								

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI
CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CMC14	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – 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.								18
III	Fund Flow Analysis & Cash Flow Analysis 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.								18
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.								18
V	Marginal Costing: 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 – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.								18
TOTAL								90	

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
CORE – XV: INCOME TAX LAW AND PRACTICE - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CMC15	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources 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.								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income 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.								18
IV	Assessment of Individuals 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).								18
V	Income Tax Authorities 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 Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								18
TOTAL								90	

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI**DISCIPLINE SPECIFIC ELECTIVE – 5 /6 : FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE03A	5				3	5	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction 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.								15
II	Financial Decision 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.								15
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation-Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								15
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								15
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.								15

	TOTAL	75
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
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, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions	
2	https://efinancemanagement.com/dividend-decisions	
3	https://www.investopedia.com/terms/w/workingcapital.asp	

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI**DISCIPLINE SPECIFIC ELECTIVE – 6 /6: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE03B	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Examine the importance of Customer Service in Logistics Management	
CO2	Develop an understanding on the Distribution Channel Management	
CO3	Interpret the Global applications of supply chain management	
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
CO5	Identify the conflict resolution strategies	

Textbooks	
1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1-

THIRD YEAR – SEMESTER - VI**DISCIPLINE SPECIFIC ELECTIVE – 7/ 8: COMPUTER APPLICATION IN BUSINESS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE04A	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

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

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI**DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: BASICS OF MS EXCEL**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE04B	1	2	2		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI
PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6GAC03	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation								6
TOTAL								30	

Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

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

QUESTION PAPER PATTERN
(For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART - A (10 x1 = 10 Marks)

Answer All the Questions

**(From each unit two
questions)**

PART - B (5 x 7 = 35 Marks)

Answer All Questions (Either or Type)

(From each unit one question)

PART - C (3 x 10 = 30 Marks)

Answer any Three out of Five Questions (From each unit one question)