**ANNAMALAI UNIVERSITY**

**109- B.Com. Corporate Secretary ship**

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Course Code | Part | Study Components & Course Title | Credit | Hours/Week | Maximum Marks | | |
| CIA | ESE | Total |
|  |  | SEMESTER – I |  |  |  |  |  |
| 23UTAML11/  23UHINL11/  23UFREL11 | I | Language– I:  பொதுதமிழ்-I/ தமிழிலக்கியவரலாறு-1/  Hindi-I/  French-I | 3 | 6 | 25 | 75 | 100 |
| 23UENGL12 | II | General English – I | 3 | 6 | 25 | 75 | 100 |
| 23UCOSC13 | III | Core – I: Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UCOSC14 | Core – II: Principles of Management | 5 | 5 | 25 | 75 | 100 |
| 23UCOSE15-1  23UCOSE15-2  23UCOSE15-3 | Elective - I  Business Communication  Indian Economic Development  Business Economics | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB16/  23UTAMA16 | IV | Skill Enhancement Course – I\*  NME-I/  Basic Tamil – I/  Advanced Tamil – I | 2 | 2 | 25 | 75 | 100 |
| 23UCOMF17 | Foundation Course**:** Fundamentals of Business Studies | 2 | 2 | 25 | 75 | 100 |
|  |  | Total | 23 | 30 |  |  | 700 |
|  |  | SEMESTER – II |  |  |  |  |  |
| 23UTAML21/  23UHINL21/  23UFREL21 | I | Language– II:  பொதுதமிழ் -II: தமிழிலக்கியவரலாறு-2/  Hindi-II/  French-II | 3 | 6 | 25 | 75 | 100 |
| 23UENGL22 | II | General English – II | 3 | 6 | 25 | 75 | 100 |
| 23UCOSC23 | III | Core – III: Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| 23UCOSC24 | Core - IV: Principles of Marketing | 5 | 5 | 25 | 75 | 100 |
| 23UCOSE25-1  23UCOSE25-2  23UCOSE25-3 | Elective – II:  Business Environment  Office Management & Secretarial Practice  International Trade | 3 | 4 | 25 | 75 | 100 |
| 23UTAMB26/  23UTAMA26 | IV | Skill Enhancement Course – II**\***  NME-II/  Basic Tamil – II/  Advanced Tamil – II | 2 | 2 | 25 | 75 | 100 |
| 23USECG27 | Skill Enhancement Course 3  Internet and its Applications (Common Paper) | 2 | 2 | 25 | 75 | 100 |
| 23UNMSD01 | Language Proficiency for employability: Overview of English Communication\*\* | 2 | - |  |  | 100 |
|  |  | Total | 25 | 30 |  |  | 800 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | SEMESTER – III | Credit | Hours/Week | CIA | ESE | Total |
| 23UTAML31/  23UHINL31/  23UFREL31 | I | Language – III:  பொதுதமிழ் -III: **தமிழக வரலாறும், பண்பாடும்/**  Hindi-III/  French-III | 3 | 6 | 25 | 75 | 100 |
| 23UENGL32 | II | General English – III | 3 | 6 | 25 | 75 | 100 |
| 23UCOSC33 | III | Core –V – Corporate Accounting I | 5 | 5 | 25 | 75 | 100 |
| 23UCOSC34 | Core – VI - Company Law | 5 | 5 | 25 | 75 | 100 |
| 23UCOSE35-1  23UCOSE35-2  23UCOSE35-3 | **Elective – III:**  GST & Customs Law (or)  Logistics Management (or)  EXIM Procedures and Documentation | 3 | 4 | 25 | 75 | 100 |
| 23UCOSS36 | IV | Skill Enhancement Course – 4:  Stock Market Operations | 1 | 1 | 25 | 75 | 100 |
| 23UCOSS37 | Skill Enhancement Course – 5:  New Venture Planning & Development | 2 | 2 | 25 | 75 | 100 |
|  |  | Environmental Studies |  | 1 |  |  |  |
|  |  | **Total** | **22** | **30** |  |  | **700** |
|  |  | **SEMESTER – IV** |  |  |  |  |  |
| 23UTAML41/  23UHINL41/  23UFREL41 | I | Language – IV:  பொதுதமிழ் -IV: **தமிழும் அறிவியலும்/**  Hindi-IV/  French-IV | 3 | 6 | 25 | 75 | 100 |
| 23UENCL42 | II | General English – IV | 3 | 6 | 25 | 75 | 100 |
| 23UCOSC43 | III | Core –VII – Corporate Accounting - II | 5 | 5 | 25 | 75 | 100 |
| 23UCOSC44 | Core – VIII - Business Mathematics & Statistics | 5 | 5 | 25 | 75 | 100 |
| 23UCOSE45-1  23UCOSE45-2  23UCOSE45-3 | **Elective – IV:**  Corporate Governance and Business Ethics (or)  Industrial Laws (or)  Basis Personal Finance & Investment  Management | 3 | 3 | 25 | 75 | 100 |
| 23UCOSS46 | IV | Skill Enhancement Course – 6:  Brand Management | 2 | 2 | 25 | 75 | 100 |
| 23UCOSS47 | Skill Enhancement Course – 7:  Clearing and Forwarding in Export and Import | 2 | 2 | 25 | 75 | 100 |
| 23UEVSG48 | V | Environmental Studies | 2 | 1 | 25 | 75 | 100 |
|  |  | **Total** | **25** | **30** |  |  | **800** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **SEMESTER –V** | Credit | Hours/Week | CIA | ESE | Total |
| 23UCOSC51 | III | Core – IX - Cost Accounting - I | 4 | 5 | 25 | 75 | 100 |
| 23UCOSC52 | Core – X - Banking Law & Practice | 4 | 5 | 25 | 75 | 100 |
| 23UCOSC53 | Core – XI - Income Tax Law & Practice - I | 4 | 5 | 25 | 75 | 100 |
| 23UCOSD54 | Core – XII - Project with Viva-voce | 4 | 5 | 25 | 75 | 100 |
| 23UCOSE55-1  23UCOSE55-2 | **Elective – V:**  Entrepreneurial Development (or)  Indirect Taxation | 3 | 4 | 25 | 75 | 100 |
| 23UCOSE56-1  23UCOSE56-2 | **Elective – VI:**  Knowledge Management (or)  Emotional Intelligence | 3 | 4 | 25 | 75 | 100 |
| 23UVALG57 | IV | Value Education | 2 | 2 | 25 | 75 | 100 |
| 23UCOSI58 | Summer Internship++ | 2 | - | 25 | 75 | 100 |
|  |  | Total | 26 | 30 |  |  | 800 |
|  |  | SEMESTER –VI |  |  |  |  |  |
| 23UCOSC61 | III | Core – XIII: Cost Accounting-II | 4 | 6 | 25 | 75 | 100 |
| 23UCOSC62 | Core – XIV: Management Accounting | 4 | 6 | 25 | 75 | 100 |
| 23UCOSC63 | Core – XV: Income Tax Law & Practice - II | 4 | 6 | 25 | 75 | 100 |
| 23UCOSE64 | **Elective – VII:**  Financial Management | 3 | 5 | 25 | 75 | 100 |
| 23UCOSE65-1  23UCOSE65-2 | **Elective – VIII:**  1. Computer Application in Business (or)  2. Basics of MS Excel | 3 | 5 | 25 | 75 | 100 |
| 23UCOSF66 | IV | Professional Competency Skill:  Event Management | 1 | 2 | 25 | 75 | 100 |
| 23UCOSX67 | V | Extension Activity | 2 | - | 25 | 75 | 100 |
|  |  | Total | 21 | 30 |  |  | 700 |
|  |  | Grand Total | 140 |  |  |  | 4500 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| NME courses offered to other Department | | | | | | | |
| 23UCOMN16 |  | Digital Banking | 2 | 2 | 25 | 75 | 100 |
| 23UCOMN26 |  | Fundamentals of Fintech | 2 | 2 | 25 | 75 | 100 |

\* PART-IV: NME / Basic Tamil / Advanced Tamil (Any one) NME I and II must be chosen by the Students who have chosen Tamil in Part-I. Basic Tamil – I and II must be chosen by the Students who have not studied Tamil upto 12th Standard and have taken any Language other than Tamil in Part-I. Advanced Tamil – I and II must be chosen by the Students who have studied Tamil upto 10th & 12th Standard and have taken any Language other than Tamil in Part-I.

\*\* The course “23UNMSD01: Overview of English Communication” is to be taught by the experts from Naan Mudhalvan Scheme team. However, the faculty members of Department of English should coordinate with the Naan Mudhalvan Scheme team for smooth conduct of this course.

++Students should complete two weeks of internship before the commencement of V semester.

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course SEC-1 (NME-I) | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language – Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-2 (NME-II) | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 14 |
| Part IV | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part I | Language - Tamil | 3 | 6 |
| Part II | English | 3 | 6 |
| Part III | Core Theory, Practical & Elective Courses | 13 | 13 |
| Part IV | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical, Project & Elective Courses | 22 | 28 |
| Part IV | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | - |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part III | Core Theory, Practical & Elective Courses | 18 | 28 |
| Part IV | Professional Competency Skill | 2 | 2 |
| Part V | Extension Activity | 1 | - |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

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

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

**CREDIT DISTRIBUTION FOR U.G. PROGRAMME**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Part** | **Course Details** | **No. of Courses** | **Credit per course** | **Total**  **Credits** |
| **Part I** | Tamil | 4 | 3 | 12 |
| **Part II** | English | 4 | 3 | 12 |
| **Part III** | Core Courses | 15 | 4/5 | 68 |
| Elective Courses: Generic / Discipline Specific  (3 or 2+1 Credits) | 8 | 3 | 24 |
| **Part I, II and III Credits** | | | | 116 |
| **Part IV** | Skill Enhancement Courses / NME / Language Courses | 7 | 1/2 | 15 |
| Professional Competency Skill Course | 1 | 2 | 2 |
| Environmental Science (EVS) | 1 | 2 | 2 |
| Value Education | 1 | 2 | 2 |
| Internship | 1 | 2 | 2 |
| **Part IV Credits** | | | | **23** |
| **Part V** | Extension Activity (NSS / NCC / Physical Education) | 1 | 1 | 1 |
| **Total Credits for the UG Programme** | | | | **140** |

|  |  |  |
| --- | --- | --- |
| **Methods of Evaluation** | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** | | |
| **Recall (K1)** | Simple definitions, MCQ, Recall steps, Concept definitions | |
| **Understand/Comprehend (K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary or overview | |
| **Application (K3)** | Suggest idea/concept with examples, Suggest formulae, Solve problems,  Observe, Explain | |
| **Analyze(K4)** | Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge | |
| **Evaluate(K5)** | Longer essay/Evaluation essay, Critique or justify with pros and cons | |
| **Create(K6)** | Check knowledge in specific or off beat situations, Discussion, Debating or Presentations | |

**PROGRAMME OUTCOMES:**

**On completion of the programme the students can**

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

**Program Specific Objectives (PSOs)**

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

**FIRST YEAR – SEMESTER – I**

**Core – I: Financial Accounting I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSC13 | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | | **15** | |
| II | Final Accounts  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **15** | |
| III | Depreciation and Bills of Exchange  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Units of Production Method – Cost Model vs Revaluation  Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | **15** | |

| IV | **Accounting from Incomplete Records – Single Entry System**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | **15** |
| --- | --- | --- |
| V | **Royalty and Insurance Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only) | **15** |
| **TOTAL** | | **75** |
| **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** | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. | |
|  | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | |

| **Reference Books** | |
| --- | --- |
|  | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. |
|  | 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** | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> |

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

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

**3 – Strong, 2- Medium, 1- Low**

**Core – II: Principles of management**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSC14 | | **5** |  |  |  | **5** | **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 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | **15** |
| V | **Directing**  Motivation –Meaning - Theories – Communication – 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 – Challenges faced by women in workforce - 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 | Grifffin, 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**

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

**3 – Strong, 2- Medium, 1- Low**

**Elective - I: Business Communication**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSE15-1 | | **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 – Circulars | | | | | | | | | **12** | |
| III | Banking & Insurance Correspondence  Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | | **12** | |

| IV | | **Secretarial Correspondence**  Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | **12** |
| --- | --- | --- | --- |
| V | | **Interview Preparation**  Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile | **12** |
|  | | **TOTAL** | **60** |
| **Course Outcomes** | | | |
| **CO1** | Acquire the basic concept of business communication. | | |
| **CO2** | Exposed to effective business letter | | |
| **CO3** | Paraphrase the concept of various correspondences. | | |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutes and various business reports. | | |
| **CO5** | Acquire the skill of preparing an effective resume | | |
| **Textbooks** | | | |
| **1** | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. | | |
| **2** | Gupta and Jain, Business Communication, 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**

**Elective - I: Indian Economic Development**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSE15-2 | | **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**  Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development | | | | | | | | | **12** | | |
| II | Classification of Nations on the basis of development  Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | | **12** | | |
| III | National Income  Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | | | | | | | | | **12** | | |

| IV | **Public Finance**  Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons 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 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. | |
| 2 | SukumoyChakravarthy : 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, MichealP : 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**

**Elective - I: Business Economics**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSE15-3 | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the approaches to economic analysis | | | | | | | | | | |
| **LO2** | To know the various determinants of demand | | | | | | | | | | |
| **LO3** | To gain knowledge on concept and features of consumer behaviour | | | | | | | | | | |
| **LO4** | To learn the laws of variable proportions | | | | | | | | | | |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in 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:- Theory, 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 – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | **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 | **Market Structure**  Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | **12** |
|  | **TOTAL** | **60** |
| **Course Outcomes** | | |
| **CO1** | Explain the positive and negative approaches in economic analysis | |
| **CO2** | 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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 23UCOMN16 | **SKILL ENHANCEMENTCOURSE – NME 1**  **DIGITAL BANKING** | **L** | **T** | **P** | **C** |
| **Semester-1** | **2** |  |  | **2** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Digital Banking Products. |
| **LO2:** | | To enable the students to understand the knowledge of Digital Payment System |
| **LO3:** | | To impart the students to understand the new concepts of Mobile and Internet Banking |
| **LO4:** | | To enables the students to havedepth knowledgeinpoint of sale terminals |
| **LO5:** | | To understand the ATM and cash deposit system |
| **Course Outcomes:** | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Explainthe need fordigital bankingproducts and theusage  ofcards. | |
| **CO2:** | Classifytheusageof variouspaymentsystems. | |
| **CO3:** | Discusstheprofitability,riskmanagementandfraudsof  mobileandinternetbanking. | |
| **CO4:** | AnalysetheapprovalprocessesofPOSterminals. | |
| **CO5:** | ExplaintheproductfeaturesandservicesofATMandCash  DepositMachine. | |

**Unit I: Digital Banking Products**

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -NewTechnologies-Europay,MasterandVisaCard(EMV)-TapandGo,NearFieldCommunication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for DigitalBankingProducts -DigitalLending–DigitalLendingProcess-Non-Performing-Asset(NPA.

**Unit II: Payment System**

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure -ImmediatePaymentService(IMPS)–NationalUnifiedUSSDPlatform(NUUP)-NationalAutomatedClearingHouse(NACH)-AadhaarEnabledPaymentSystem(AEPS)–ChequeTruncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic FundTransfer(NEFT) -InnovativeBanking&Payment Systems.

**Unit III**: **Mobile and Internet Banking**

Mobile & Internet Banking - Overview – Product Features andDiversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites,IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - BlockchainTechnology-Types-Crypto currencyandBitcoins

**Unit IV**:**Point of Sale Terminals**

Point of Sale (POS) Terminals - Overview - Features - Approval processesfor POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - CloudbasedPoint of Sale – Cloud Computing-BenefitsofPOSin RetailBusiness.

**Unit V**:**Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine(ATM) - CashDeposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money TransferSystems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, BrownLabel and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security,SurveillanceandFraudPrevention.

|  |
| --- |
| **Recent Trends in Digital Banking** |
| Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination. |

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi |
| 2. | Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi |
| 3. | RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016. |
| 4. | UppalR.K. 2017 E-Banking:The IndianExperience.BhartiPublications,2017. |

|  |  |  |
| --- | --- | --- |
| **Supplementary Readings:** | | |
| 1. | | Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.. |
| 2. | | Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited  New Delhi. |
| 3. | | Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai |
| 4. | | SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai. |
| **Web Reference:** | | | |
| 1 | <https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf> | | |
| 2 | <http://www.himpub.com/documents/Chapter1859.pdf>. | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **23UCOMF17** | **FOUNDATION COURSE (OR)**  **BRIDGE COURSE**  **FUNDAMENTALS OF BUSINESS STUDIES** | **L** | **T** | **P** | **C** |
| **Semester-1** | **2** |  |  | **2** |

A bridge course for the students of commerce faculty is conducted every year to getthestudentstheknowledgeofcommercefaculty. Themainobjectiveofthecourseis to bridge the gap between subjects studied at School level and subjectsthey would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educationalcourses. Bridge course is preparative course for college level course with anacademic curriculum that is offered to enhance the knowledge of the students bymeans of preparing for the intellectual challenges of commerce subject and to know basicinformationaboutcoresubject.

Bridge courses are the tool to help students to success in their graduate levelstudies. It is also a pre requisite and foundational course to know the basicinformation aboutcommerce subjects.

**FUNDAMENTALS OF BUSINESS STUDIES**

**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective toprovide adequate time for the transition to hard core of degree courses. This givesthem a breather, to prepare themselves before the onset of courses for first yeardegree programme.

|  |  |
| --- | --- |
| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Tomakethestudentsfamiliarwiththebasicconceptsof commerce, and Management Fields. |
| **CO2:** | ToencourageandmotivatetheStudentsforthecommerceEducation. |
| **CO3:** | TomakethestudentsawaretowardsthevariousbranchesofcommerceforExample,Accounts,Bankingand Auditing. |

**Unit I Commerce-Introduction**

Definition of Commerce -Importance’s of Commerce -Meaning of barter system --business-industry-trade-hindrances oftrade-branchesofCommerce.

**Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methodsof Accounting-Single Entry Double Entry-Steps involved indouble entry system-Advantages of double entry system-Meaning of Debit andCredit-Types of Accounts and its rules-Personal Accounts-Real Accounts-NominalAccounts.

**Unit III Marketing and Advertising**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives,Advertising Functions Advantages of advertising, Kinds of Advertising,Advertising Media,Kindsof media

**Unit IV Auditing & Entrepreneurial Development**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations ofAuditing -Distinction between Auditing & Investigation -Distinction betweenAccounting&Auditing -BasicPrinciplesofAudit-ClassificationofAudit- Entrepreneurial Development-Characteristics of an entrepreneur-Functionsof an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Conceptof WomenEntrepreneurs

**Unit V: Income Tax Law and Practice**

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority andAdministration-SlabRate -FilingofReturns-ResidentialStatus.

|  |  |
| --- | --- |
| **Text Books:** | |
| 1. | L.M. Prasad, Principles of Manaement, 2022 S.Chand &Sons Co. Ltd, New Delhi. |
| 2. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 3. | Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi |
| 4. | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai |
| 5. | Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai. |
| 6. | T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |

**FIRST YEAR – SEMESTER - II**

**Core – III: Financial Accounting-ii**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| **23UCOSC23** | | **5** |  |  |  | **5** | **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: –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 - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | **15** |
| V | **Accounting Standards for financial reporting (Theory only)**  Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence 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**

**Elective - IV: PRINCIPLES OF MARKETING**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSC24 | | **5** |  |  |  | **5** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevarious advertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite: Basic knowledge of Management** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Marketing**  Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | | | | | | | | | **9** | |
| II | **Market Segmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour –– Motives. Freud’s Theory of Motivation. | | | | | | | | | **9** | |
| III | Product &Price  Marketing Mix––anoverviewof4P’sofMarketingMix–Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **9** | |

| IV | **Promotions and Distributions**  Elements of promotion–Advertising–0bjectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods. | **9** |
| --- | --- | --- |
| V | **Competitive Analysis and Strategies**  Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | **9** |
|  | **TOTAL** | **45** |
| **Course Outcomes** | | |
| **CO1** | Developand understandingontheroleandimportanceofmarketing | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | |
| **CO3** | Identifythefactorsdeterminingpricing | |
| **CO4** | UsethedifferentChannels ofdistributionofindustrialgoods | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | |
| **Textbooks** | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | |
| 2 | Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi. | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | |
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi | |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi | |
| **Reference Books** | | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann, Newdelhi | |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. | |
| 3 | Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent | |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany | |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, 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 – Strong, 2- Medium, 1- Low**

**Elective– II: Business Environment**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSE25-1 | | **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 and Cultural Environment. | | | | | | | | | | |
| **LO4** | To familiarize the concepts of an Economic Environment. | | | | | | | | | | |
| **LO5** | To learn the trends in Global Environment / Technological 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 –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | | **12** | |
| II | **Political Environment**  Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | | **12** | |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | | **12** | |
| IV | **Economic Environment**  Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | | **12** | |
| V | **Technological Environment**  Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological 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 and Cultural Environment. |
| **CO4** | Evaluate the parameters in Economic Environment. |
| **CO5** | Create a conducive Technological Environment for business to operate globally. |

| **Textbooks** | |
| --- | --- |
| 1 | C. B. Gupta, Business Environment, Sultan 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](http://www.mbaofficial.com/) |
| 2 | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) |
| 3 | [www.businesscasestudies.co.uk](http://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**

**Elective– II: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | **Total** | |
| 23UCOSE25-2 | | | **4** |  |  |  | **3** | **4** | **25** | **75** | **100** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To familiar with modern office management. | | | | | | | | | | |
| **LO2** | | Tofamiliar 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 Robbinson: 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**

**Elective - II: International Trade**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
| 23UCOSE25-3 | | **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.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644> | | |
| 3 | https://www.wto.org/english/thewto\_e/countries\_e/india\_e.htm | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 23UCOMN26 | **SKILL ENHANCEMENTCOURSE –NME 2**  **FUNDAMENTALS OF FINTECH** | **L** | **T** | **P** | **C** |
| **Semester-2** | **2** |  |  | **2** |

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| **Learning Objectives:** | | |
| **LO1:** | To educate the students to introduce Fintech | |
| **LO2:** | To gain knowledge in Financial Technology and Digital payments | |
| **LO3:** | To acquire knowledge in Cryptocurrencies | |
| **LO4:** | To know the knowledge in Block chin Technology | |
| **LO5:** | To understand the effects of fintech on various sectors | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Identify the benefits of FinTech industry; |
| **CO2:** | | Enable a better understanding of Financial Technology and Digital Payments |
| **CO3:** | | Analyse the functioning of Cryptocurrency |
| **CO4:** | | Explain the impact of Block Chain Technology |
| **CO5:** | | Evaluate the effects of Fintech on various sectors |

**Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem **-** Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers  **-**Challenges

**Unit II: Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) –**-** Financial Data Analytics **-** Data Science and Big Data in FinTech - Digital Payments **-** Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

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| **Unit III: Cryptocurrencies**  Cryptocurrencies - benefits - disadvantages**-** Examples of cryptocurrencies - Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies |

**Unit IV: Blockchain Technology**

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector **-** BCT insupply chain management

**Unit V: Effects of Fin-Tech onVariousSectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

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| **Recent Trends in Fintech** |
| Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai |
| 2. | Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback – |
| 3. | Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition |

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| **Supplementary Readings:** | |
| 1. | Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction |
| 2. | Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University |
| 3. | SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA |
| 4. | The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference: <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>.  https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas |
| 5. | Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How  Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster |

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| **23UCOSS13** | **FINANCIAL ACCOUNTING-I** | **L** | **T** | **P** | **C** |
| **Semester-1** | **6** |  |  | **5** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit 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.

**Unit 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.

**Unit 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.

**Unit 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.

**Unit V: Royalty and Insurance of Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment

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| Recent Trends in Financial Accounting |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. |
| 3. | Shukla Grewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

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

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| **Web Reference:** | |
| 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> |

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

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UCOSS14** | **PRINCIPLES OF MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-1** | **6** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit 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 **-** Duties & Responsibilities.

**Unit 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.

**Unit 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 Managemen

**Unit 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].

**Unit V: Directing**

Motivation –Meaning - Theories – Communication – 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].

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| Recent Trends in Principles of Management |
| Faculty member will impart the knowledge on recent trends in Principles of Management to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Gupta.C.B, 2022 Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi. |
| 2. | DinkarPagare,2023Principles of Management, Sultan Chand & Sons Publications, New Delhi. |
| 3. | P.C.Tripathi& P.N Reddy, 2022 Principles of Management. Tata McGraw, Hill, Noida. |
| 4. | L.M. Prasad, Principles of Management, 2022 S.Chand &Sons Co. Ltd, New Delhi. |
| 5. | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, 2023 Business Management, Kalyani Publications, New Delhi. |
| **Supplementary Readings:** | |
| 1. | K Sundar, 2022 Principles of Management, Vijay Nichole Imprints Limited, Chennai |
| 2. | Harold Koontz, Heinz Weirich, 2023 Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. |
| 3. | Grifffin, 2022 Management principles and applications, Cengage learning, India. |
| 4. | H.Mintzberg 2023 The Nature of Managerial Work, Harper & Row, New York. |
| 5. | Eccles, R. G. & Nohria, N. Beyond the Hype 2023 Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |
| **Web Reference:** | |
| 1. | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> |
| 2. | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> |
|  | **NOTE: Latest Edition of Textbooks May be Used** |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |
| **CO5** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | 2 |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23UCOSS15** | **BUSINESS COMMUNICATION** | **L** | **T** | **P** | **C** |
| **Semester-1** | **6** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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

**Unit II: Trade Enquiries**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters

**Unit III: Banking Correspondence**

Banking Correspondence – Types – Structure of Banking Correspondenc

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

**Unit 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

**Unit 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

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| Recent Trends in Business Communication |
| Faculty member will impart the knowledge on recent trends in Business Communication to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Rajendra Pal & J.S. Korlahalli, 2023 Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |
| 2. | Gupta and Jain, Business Communication,2023 Sahityabahvan Publication, New Delhi. |
| 3. | K.P. Singha, 2023 Business Communication, Taxmann, New Delhi. |
| 4. | R. S. N. Pillai and Bhagavathi. S, 2023 Commercial Correspondence, Chand Publications, New Delhi. |
| 5. | M. S. Ramesh and R. Pattenshetty, 2023 Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |
| **Supplementary Readings:** | |
| 1. | V.K. Jain and Om Prakash, 2022 Business communication, S.Chand, New Delhi. |
| 2. | Rithika Motwani,2022 Business communication, Taxmann, New Delhi. |
| 3. | Shirley Taylor, 2022 Communication for Business-Pearson Publications - New Delhi. |
| 4. | Bovee, Thill, Schatzman, 2023 Business Communication Today - Pearson Education, Private Ltd- NewDelhi. |
| 5. | Penrose, Rasbery, Myers, 2023 Advanced Business Communication, Bangalore. |
| **Web Reference:** | |
| 1. | <https://accountingseekho.com/> |
| 2. | <https://www.testpreptraining.com/business-communications-practice-exam-questions> |
| 3. | <https://bachelors.online.nmims.edu/degree-programs> |

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

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** |
| **CO2** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO3** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO4** | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** |
| **CO** | **2** | 2 | **2** | **2** | **2** | **2** | **3** | **3** | **2** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** |

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| **23BCOSE16** | **INDIAN ECONOMIC DEVELOPMENT** | **L** | **T** | **P** | **C** |
| **Semester-1** | **4** |  |  | **3** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | To understand the concepts of Economic growth and development |
| **CO2:** | To know the features and factors affecting economic development |
| **CO3:** | To gain understanding about the calculation of national income |
| **CO4:** | To examine the role of public finance in economic development |
| **CO5:** | To understand the causes of inflation |

**Unit 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.

**Unit 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

**Unit 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

**Unit 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 Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

.**Unit 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.

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| Recent Trends in Indian Economic Development |
| Faculty member will impart the knowledge on recent trends in Indian Economic Development to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Dutt and Sundaram,2023 Indian Economy, S.Chand, New Delhi |
| 2. | V.K. Puri, S.K. Mishra, 2023 Indian Economy, Himalaya Publishing house, Mumbai |
| 3. | Remesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | Nitin Singhania, 2023 Indian Economy, McGraw Hill, Noida. |
| 5. | Sanjeverma, 2022 The Indian Economy, Unique Publication, Shimla. |
| **Supplementary Readings:** | |
| 1. | Ghatak Subrata 2023 Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2. | Sukumoy Chakravarthy 2023 Development Planning- Indian Experience, OUP,  New Delhi. |
| 3. | Ramesh Singh, 2023 Indian Economy, McGraw Hill, Noida. |
| 4. | Mier, Gerald, M 2023 Leading issues in Economic Development, OUP, New Delhi. |
| 5. | Todaro, Micheal P 2023 Economic Development in the third world, Orient Longman, Hyderabad |
| **Web Reference:** | |
| 1. | <http://www.jstor.org> |
| 2. | <http://www.indiastat.com> |
| 3. | <http://www.epw.in> |

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

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | 3 | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 |
| **CO2** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 |
| **CO3** | **3** | 1 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 |
| **CO4** | **3** | 2 | 3 | **3** | **3** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** |
| **CO5** | **2** | **2** | **3** | 3 | **2** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** |

**\*3**– Strong, **2**- Medium, **1**- Low

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| **23BCOSE17** | | | **BUSINESS ECONOMICS** | **L** | **T** | **P** | **C** |
| **Semester-1** | | | **4** |  |  | **3** |
| **Learning Objectives:** | | | | | | | | |
| **LO1:** | To understand the approaches to economic analysis | | | | | | | |
| **LO2:** | To know the various determinants of demand | | | | | | | |
| **LO3:** | To gain knowledge on concept and features of consumer behaviour | | | | | | | |
| **LO4:** | To learn the laws of variable proportions | | | | | | | |
| **LO5:** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | |
| **Course Outcomes:** | | | | | | | | |
|  | | After the successful completion of the course, the students will be able to: | | | | | | |
| **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 | | | | | | |

**Unit 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.

**Unit 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

**Unit 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.

**Unit 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

.**Unit 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

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| Recent Trends in Business Economics | |
| Faculty member will impart the knowledge on recent trends in Business Economics to the students and these components will not cover in the examination. | |
| **Text Books:** | |
| 1. | H.L. Ahuja, 2023 Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. |
| 2. | C.M. Chaudhary, 2023 Business Economics-RBSA Publishers - Jaipur-03. |
| 3. | Aryamala.T, 2023 Business Economics, Vijay Nocole, Chennai. |
| 4. | T.P Jain,2023 Business Economics, Global Publication Pvt. Ltd, Chennai. |
| 5. | D.M. Mithani, 2023nBusiness Economics, Himalaya Publishing House, Mumbai. |
| **Supplementary Readings:** | |
| 1. | S.Shankaran, 2023 Business Economics-Margham Publications, Chennai. |
| 2. | P.L.Mehta, 2023 Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3. | Peter Mitchelson and Andrew Mann, 2023 Economics for Business-Thomas Nelson Australia |
| 4. | Ram singh and Vinaykumar, Business Economics, 2023 Thakur Publication Pvt. Ltd, Chennai. |
| 5. | Saluram and Priyanka Jindal, 2023 Business Economics, CA Foundation Study material, Chennai. |
| **Web Reference:** | |
| 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> |

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

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 2 | **2** | 2 | 1 | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 1 | 1 | **2** | 2 | 1 | 1 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 2 | **2** | 1 | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | **1** | **2** | 2 | 2 | **1** | **2** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | **1** | **3** | 1 | 1 | **1** | **2** |

**SEMESTER - II**

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| **23UCOSS23** | **FINANCIAL ACCOUNTING-II** | **L** | **T** | **P** | **C** |
| **Semester-2** | **6** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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

**Unit 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.

**Unit III: Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

**Unit 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.

**Unit 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.

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| Recent Trends in Financial Accounting |
| Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination. |
| **Note: Question Paper shall cover 20%Theory and 80% Problems.**   |  |  | | --- | --- | | **Text Books:** | | | 1. | S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi. | | 2. | S.N. Maheshwari, 2023 Financial Accounting, Vikas Publications, Noida. | | 3. | Shukla Grewal and Gupta,2023 “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | 4. | Radhaswamy and R.L. Gupta: 2023 Advanced Accounting, Sultan Chand, New Delhi. | | 5. | R.L. Gupta and V.K. Gupta, 2023 “Financial Accounting”, Sultan Chand, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Dr. Arulanandan and Raman: 2022 Advanced Accountancy, Himalaya Publications, Mumbai. | | 2. | Tulsian , 2022 Advanced Accounting, Tata McGraw Hills, Noida. | | 3. | Charumathi and Vinayagam, 2023 Financial Accounting, S.Chand and Sons, New Delhi. | | 4. | Goyal and Tiwari,2023 Financial Accounting, Taxmann Publications, New Delhi. | | 5. | Robert N Anthony, David Hawkins, Kenneth A. 2023 Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.  **NOTE: Latest Edition of Textbooks May be Used** |  |  |  | | --- | --- | | **Web Reference:** | | | 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> | |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | 2 | 2 | 1 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 1 | 1 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | 2 | 2 | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | 1 | 1 | 1 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSS24** | **BUSINESS LAW** | **L** | **T** | **P** | **C** |
| **Semester-2** | **6** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit I : Introduction**

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

**Unit II : 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

**Unit III: 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

**Unit IV : 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.

**Unit V: 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

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| Recent Amendements in Business Law |
| Faculty member will impart the knowledge on recent Amendments in Business Law to the students and these components will not cover in the examination. |

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| |  |  | | --- | --- | | **Text Books:** | | | 1. | N.D. Kapoor , 2023 Business Laws Sultan Chand and Sons, New Delhi. | | 2. | R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi. | | 3. | M C Kuchhal & Vivek Kuchhal, 2023 Business law, S Chand Publishing, New Delhi | | 4. | M.V. Dhandapani,2023 Business Laws, Sultan Chand and Sons, New Delhi. | | 5. | Shusma Aurora, 2023 Business Law, Taxmann, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Preethi Agarwal, 2023 Business Law, CA foundation study material, Chennai. | | 2. | Saravanavel, Sumathi, Anu, 2023 Business Law Himalaya Publications, Mumbai. | | 3. | Kavya and Vidhyasagar, 2023 Business Law, Nithya Publication, New Delhi. | | 4. | D.Geet, Business Law 2023 Nirali Prakashan Publication, Pune. | | 5. | M.R. Sreenivasan , 2023 Business Laws, Margham Publications, Chennai. |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | 2. | <http://swcu.libguides.com/buslaw> | | 3. | <http://libguides.slu.edu/businesslaw> | |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **2** | **2** | **2** | **3** | 1 | 1 | 2 | **2** | **3** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23BCOSE25** | **SECURITIES LAWS & REGULATION OF FINANCIAL MARKETS** | **L** | **T** | **P** | **C** |
| **Semester-2** | **4** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it. |
| **LO2:** | To understand the functioning of stock exchange and related procedures |
| **LO3:** | To learn the Mechanism of stock exchange trading |
| **LO4:** | To gain knowledge about the various financial instruments |
| **LO5:** | To introduce the concept of credit rating and agencies |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it. |
| **CO2:** | Explain the role of stock market and the various role played by its intermediaries |
| **CO3:** | Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc |
| **CO4:** | Exhibit the difference between various financial instruments |
| **CO5:** | Explain and demonstrate the procedure followed by credit rating agencies & interpret the same |

**Unit I : Primary Market/ New Issue Market**

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

**Unit II: Secondary Market Stock Exchange**

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

**Unit III: Mechanism of Stock Market Trading**

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

### **Unit IV : Financial Instruments in New Issue and Secondary Market**

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

**Unit V: Credit Rating Agency**

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

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| Recent Trends in Securities Laws & Regulation of Financial Markets | |
| Faculty member will impart the knowledge on recent trends in Securities Laws & Regulation of Financial Markets to the students and these components will not cover in the examination. | |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | Dr.L.Natrajan 2021 Securities Laws & Market Operations, Margham Pub. Chennai | | 2. | K.Natrajan, E.Gordon 2021 Financial Market & Services, Himalaya Publishing House, Mumbai. | | 3. | S.Gurusamy 2021 Securities Laws & Market Operations, Vijay Nichole Prints, Chennai. | | 4. | Gupta L C 1992 Stock Exchange Trading in India, Society for Capital Market Research a nd Development, Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Machi Raju H.R 2020 Working of Stock Exchange in India, New Age International. | | 2. | Chandrate K.R; et al: 2021 Capital Issue, SEBI & Listing; Bharat Publishing House. | | 3. | V.K.Bhaliya 2021 Financial Derivatives – Risk Management, Sultan Chand Ltd, New |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 1. | <http://corporatefinanceinstitute.com> | | 2. | [www.bseindia.com](http://www.bseindia.com) | | 3. | [www.managementstudyguide.com](http://www.managementstudyguide.com) | | 4. | [www.investopedia.com](http://www.investopedia.com) | | |
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**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | **3** | **3** | **3** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23BCOSE26** | **CORPORATE E - MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-2** | **4** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To teach the basics of Computer and devices |
| **LO2:** | To enlighten about the operating systems hardware, software |
| **LO3:** | To introduce the concept of internet |
| **LO4:** | To introduce the basics of Multimedia |
| **LO5:** | To teach about E-Commerce |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Define computer, its classification and uses in business. |
| **CO2:** | Discuss and explain the operating system, hardware and software and computer networks. |
| **CO3:** | Demonstrate a basic use of internet, email in current scenario and be aware of it. |
| **CO4:** | Identify the basic concepts and elements of multimedia and their uses in both education and entertainment. |
| **CO5:** | To communicate the legal framework of e-commerce and assess the various modes of electronic payment system. |

**Unit I : Introduction to Computers**

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

**Unit II:** **Operating System**

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

**Unit III: Introduction to Internet**

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet

Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail**–** Advantages & Disadvantages of E- Mail.

**Unit IV : Multimedia**

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

**Unit V: E-Commerce**

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

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| Recent Trends in Corporate E- Management |
| Faculty member will impart the knowledge on recent Trends in E-Management to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Neil Randall. 2021 Teach Yourself the Internet in a Week. (2nd Edition). Delhi:PHI. |
| 2. | Kalakota, R and Whinston, AB 2020 Frontiers of Electronic Commerce, Addison Westey |
| 3. | Saily Chan & John Wiley 2021 Electronic Commerce Management, Tata McGraw Hill, New Delhi, |
| 4. | Behrouz A. Forouzan. 2021 Data Communiction and Networking. (2nd Edition). Delhi: PHI.,2003. |
| 5. | Tay Vaughan.2021 Multimedia: Making It Work. (8th Edition). Osborne: McGraw-Hill, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | David Kosiur, 2021 Understanding Electronic Commerce, Microsoft Press, |
| 2. | Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, |
| 3. | Parag Diwan & Sunil Sharma 2020 “E-Commerce A Managerial guide to E-Business” Deep & Deep Pub., |
| 4. | Agarwal Kamalesh N & Agarwal Deeksha 2020 Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi. |

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

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| **Web Reference:** | |
| 1. | <https://edu.gcfglobal.org/> |
| 2. | https://onlinecourses.swayam2.ac.in/cec19\_cs06/preview |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23BCOSE27** | **OFFICE MANAGEMENT & SECRETARIAL PRACTICE** | **L** | **T** | **P** | **C** |
| **Semester-2** | **4** |  |  | **3** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | To familiar with modern office management. |
| **CO2:** | To familiar with the work atmosphere |
| **CO3:** | To train the students in maintaining and running the office effectively. |
| **CO4:** | To understand and organize data records |
| **CO5:** | To gain knowledge about the role of a secretary |

**Unit 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.

**Unit 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.

.**Unit 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

**Unit 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 Makingl.

**Unit 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.

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| Recent Trends in Office Management and Secretarial Practice | |
| Faculty member will impart the knowledge on recent trends in Office Management and Secretarial Practice to the students and these components will not cover in the examination. | |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | R S N Pillai & Bagavathi , 2023 Office Management, S Chand Publications, New Delhi | | 2. | P.K. Ghosh, 2023 Office Management, Sultan Chand & Sons, New Delhi. | | 3. | R.K. Chopra, 2023 Office Management, Himalaya Publishing House, Mumbai. | | 4. | Bhatia, R.C. 2023 Principles of Office Management, Lotus Press, New Delhi. | | 5. | Leffingwell and Robbinson 2023 Text book of Office Management, Tata McGraw-Hill, Noida. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Chhabra, T.N., 2023 Modern Business Organisation, Dhanpat Ra i& Sons New Delhi. | | 2. | Terry, George R, 2023 Office Management and Control, Irwin, United States. | | 3. | Duggal, Balraj, 2023 Office Management and Commercial Correspondence, Kitab Mahal, New Delhi. | | 4. | Dr. I.M. Sahai, 2023 Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi. | | 5. | T Ramaswamy, 2023 Principles Of Office Management, Himalaya Publishers, Mumbai. |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 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> | | |
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**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO2** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO3** | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO4** | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 | 2 | 1 | 2 | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 | 2 | **2** | 1 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC33** | **CORPORATE ACCOUNTING - I** | **L** | **T** | **P** | **C** |
| **Semester-3** | **5/W** |  |  | **5** |

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| **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) |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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.

**Unit 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.

**Unit III: Final Accounts**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.  
 Profit Prior to Incorporation.

**Unit IV : Valuation of Goodwill & Shares**

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

**Unit 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.

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| Recent Trends in Corporate Accounting |
| Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination. |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | S.P. Jain and N.L. Narang, 2023 Advanced Accounting Vol I, Kalyani Publication, New Delhi. | | 2. | R.L. Gupta and M. Radhaswamy, 2023 Advanced Accounts Vol I, Sultan Chand, New Delhi. | | 3. | Broman, 2023 Corporate Accounting, Taxmann, New Delhi. | | 4. | Shukla, Grewal and Gupta 2023 Advanced Accounts VolI,S.Chand, New Delhi. | | 5. | M.C.Shukla, 2023 Advanced accounting Vol I, S.Chand, New Delhi. |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | T.S. Reddy, A. Murthy 2023 Corporate Accounting- Margham Publication, Chennai. | | 2. | D.S.Rawat & Nozer Shroff, 2023 Students Guide To Accounting Standards ,Taxmann, New Delhi | | 3. | Prof. Mukeshbramhbutt, Devi, 2023 Corporate Accounting I, Ahilya Publication, Madhya Pradesh | | 4. | Anil Kumar, Rajesh kumar, 2023 Corporate accounting I, Himalaya Publishing house, Mumbai. | | 5. | Prasanth Athma, 2023 Corporate Accounting I, Himalaya Publishing house, Mumbai. |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 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> | |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO2** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO3** | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 1 | 1 | 2 | **3** | 2 | 2 | 1 | 1 | 2 |
| **CO4** | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 1 | 2 | 2 | **3** | 2 | 2 | 1 | 2 | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 |  | 1 | 2 | **3** | 2 | 2 | **2** | 1 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC34** | COMPANY LAW | **L** | **T** | **P** | **C** |
| **Semester-3** | **5/W** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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.

**Unit 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.

**Unit III:** **Meeting**

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor

**Unit IV:** **Management & Administration**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

**Unit 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.

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| Recent Amendments in Company Law | |
| Faculty member will impart the knowledge on recent trends in Company Law to the students and these components will not cover in the examination. | |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | N.D. Kapoor, 2023 Business Laws, Sultan Chand and Sons, Chennai | | 2. | R.S.N. Pillai 2023 Business Law, S.Chand, New Delhi. | | 3. | M.V. Dhandapani, 2023 Business Laws Sultan Chand and Sons, Chennai | | 4. | Shusma Aurora, 2023 Business Law,Taxmann, New Delhi | | 5. | M.C.Kuchal, 2023 Business Law, VikasPublication, Noida |  |  |  | | --- | --- | | **Supplementary Readings:** | | | 1. | Gaffoor & Thothadri, 2023 Company Law, Vijay Nichole Imprints Limited, Chennai | | 2. | M.R. Sreenivasan, 2023 Business Laws, Margham Publications, Chennai | | 3. | KavyaAndVidhyasagar, 2023 Business Law, Nithya Publication, Bhopal | | 4. | S.D.Geet, 2023 Business Law Nirali Prakashan Publication, Pune | | 5. | PreethiAgarwal, 2023 Business Law, CA foundation study material |   **NOTE: Latest Edition of Textbooks May be Used**   |  |  | | --- | --- | | **Web Reference:** | | | 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> | | |
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**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE35-1** | **GST & CUSTOMS LAW** | **L** | **T** | **P** | **C** |
| **Semester-3** | **4/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To familiarize students with history of taxation |
| **LO2:** | To enable the students to understand the Customs Act |
| **LO3:** | To initiate knowledge of GST among students |
| **LO4:** | To enable students to gain knowledge on GST taxation |
| **LO5:** | To impart knowledge on registration under GST |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Classification and methods tax system in India, objective of taxation and canons of taxation. |
| **CO2:** | Outline the concepts definitions and types of customs duties. |
| **CO3:** | Explain the various assessment procedures and valuation of goods, clearance of goods. |
| **CO4:** | Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers. |
| **CO5:** | Compile the various provisions and importance for registration and cancellation |

**Unit I : History of Taxation**

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

**Unit II : Customs Act 1962**

– Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

**Unit III :**  **Introduction to GST**

Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

**Unit IV: Introduction to taxable events under GST**

Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions

**Unit V: Introduction to registration under GST**

Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

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| Recent Amendments in GST & Customs Law |
| .Faculty member will impart the knowledge on recent Amendments in GST & Customs Law to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Jain.R.K 2023 Customs Law Manual,Taxmann New Delhi . |
| 2. | SatrangiG., Goods and Services Tax Precept and Practice 2023,Centax  Publications, New Delhi |
| 3. | Anandaday Mishra, 2023, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi |
| 4. | T.S.Reddy & Y.Hariprasad Reddy, 2023 Business Taxation ,Margham Publications,Chennai |
| 5. | ICAI 2023 Indirect Tax Study Materials |
|  |  |

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| **Supplementary Readings:** | |
| 1. | Balachandran V., 2023 , Indirect Taxes, Sultan Chand and Sons, New Delhi |
| 2. | V.S.Datey 2023 Customs Law & Practice with Foreign Trade Policy Taxmann Publications Pvt Limited,New Delhi |
| 3. | Raj. C. A., Agarwa. K, 2023 , Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi |
| 4. | Anjali Agarwal, 2023 , Goods and Service Tax, New Century Publications, New Delhi |
| 5. | Sanjeet Sharma and Shaileja Anand, 2023 , VK Global Publications (P) Ltd., New Delhi |

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

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| **Web Reference:** | |
| 1 | <http://www.idtc.icai.org/gst.html> |
| 2 | [-](http://idtc.icai.org/gst-topic-wise-study-material-list.html) |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 |
| **CO2** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 |
| **CO3** | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 | **3** | **2** | 1 | 2 | 2 | 1 | 2 | 2 |
| **CO4** | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 |
| **CO5** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE35-2** | **LOGISTICS MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-3** | **4/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To provide an opportunity to learn the concepts of logistics |
| **LO2:** | To acquaint the students with the components of business logistics |
| **LO3:** | To make the students to develop awareness about supply chain management |
| **LO4:** | To enable the students to acquire knowledge on elements of supply chain management |
| **LO5:** | To create and interest in students to explore the field of Material handling concepts and equipments |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand the basic concepts of Logistics |
| **CO2:** | Identify the components of logistics Management |
| **CO3:** | Enlighten with the knowledge of supply chain management |
| **CO4:** | Master over the procedure and principles of supply chain management |
| **CO5:** | Understand the applicability of materials handling, concepts and equipment |

# Unit I : Concepts of Logistics

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

**Unit II : Components of Logistics Management**

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

**Unit III :**  **Supply Chain Management**

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

**Unit IV:**  **Elements of Logistics and Supply chain management**

Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

**Unit V:** **Material handling, Concepts and Equipment**:

Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

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| Recent Trends in Logistics Management |
| Faculty member will impart the knowledge on recent trends in Logistics management the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Natarajan L 2023, Logistics Supply Chain Management, MarghamPublications,Chennai. |
| 2. | Sunil Chopra and Petermeindi 2022, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi |
| 3. | Donold J Bolversox and Davis J.Closs 2023, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi. |
| 4. | Rahul V.Altekar, 2023, Supply Chain Management, PHI Learning, New Delhi |
| 5. | Ailawadi and Rakesh Singh 2022, Logistics Management PHI Learning, New Delhi |

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| **Supplementary Readings:** | |
| 1. | Donold Waters and Palgrake 2022, Logistics: An Introduction to Supply Chain Management,Mac Millan, New Delhi |
| 2. | Sarika Kulkarni and Ashok Sharma 2022, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi |
| 3. | Harold Dyckhoff and Springer 2022,Supply Chain Management and Reverse Logistics, International Edition, New Delhi |
| 4. | John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – 2022 Supply ChainManagement A Logisticss Perspective – CENGAGE , New Delhi |
| 5. | Joel D.Wisner , Keah Choon Tan , G.Keong Leong 2022 Principles of Supply ChainManagement ABalanced Approach– CENGAGE, New Delhi |

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

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| **Web Reference:** | |
| 1 | [www.managementstudyguide.com](http://www.managementstudyguide.com) |
| 2 | https://[www.tutorialspoint.com/supply\_chain\_management/supply\_chain\_management\_](http://www.tutorialspoint.com/supply_chain_management/supply_chain_management_t) |
| 3 | *https://*[*www.camcode.com/asset-tags/supply-chain-management-guide/*](http://www.camcode.com/asset-tags/supply-chain-management-guide/) |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | 3 | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | 3 | 1 | 2 | 2 | **3** | **2** | 1 | 2 | 2 | 1 | 2 | 2 | **3** | **3** | **2** | 1 | 2 | 2 |
| **CO4** | 3 | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | 3 | **2** | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE35-3** | **EXIM PROCEDURES AND DOCUMENTATION** | **L** | **T** | **P** | **C** |
| **Semester-3** | **4/w** |  |  | **3** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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.

**Unit 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.

**Unit 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.

**Unit 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.

**Unit 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).

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| Recent Amendments in Export Import Procedure and Documentation |
| .Faculty member will impart the knowledge on recent Amendments in Export Import Procedure and Documentation to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Swapna Pillai,2023 EXIM Procedures And Documentation, Shashi Bhawan Publishing House, Chennai |
| 2. | C. Rama Gopal, 2023 Exim Procedures, Documentation And Logistics, New Age International Publishers, New Delhi. |
| 3. | Jain Khushpat.S, 2023 EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai |
| 4. | Dr.Manisha Paliwal, 2023 EXIM Procedures, Niraliprakashan Publishing, Pune. |
| 5. | Dr.Khushpat S. Jain, Apexa V. Jain,2023 EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai |
| **Supplementary Readings:** | |
| 1. | Thomas E. Johnson, 2023 EXIM Procedures And Documentation, AMACOM, United States |
| 2. | P. Veera Reddy & P. Mamatha , 2023 Export Documentation, Commercial Law Publishers, New Delhi |
| 3. | Rakesh Mohan Joshi, 2023 International Marketing, Oxford University Press, New Delhi. |
| 4. | T.A.S Balagopal, 2023 Export Management, Himalaya Publishing House, Mumbai. |
| 5. | P.K. Khurana, 2023 Export Management, Galgotia Publishing Company, New Delhi. |

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

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| **Web Reference:** | |
| 1 | <https://www.economicsdiscussion.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> |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **SEMESTER: III**  **SEC: IV**  **PART: IV** | **Skill Enhancement Course - 4**  **23UCOSS36: STOCK MARKET OPERATIONS** | **CREDIT: 1**  **HOURS: 1/W** |

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| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Securities Market |
| **LO2:** | | To enable the students to understand the knowledge of Practice Trading on Stock Market |
| **LO3:** | | To impart the students to understand the legal frame work of securities Market |
| **LO4:** | | To enables the students to have depth knowledge in different segment of stock exchange |
| **LO5:** | | To understand the role of Demat Trading |
| Course Outcomes: | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Explain the basic concept of Securities Market | |
| **CO2:** | Practice Trading on Stock Market | |
| **CO3:** | Analyse the legal Frame work of Securities Market | |
| **CO4:** | Explain different segment of Stock Exchange | |
| **CO5:** | Perform Demat Trading | |

Unit I: **Introduction**

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

### Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

### Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

### Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

### Unit V: Demat Trading

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

**Practical Exercises:**

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange

(www.nseindia.com) and demonstrate

1. Procedure of placing buying /selling order.
2. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
3. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

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| Recent Trends in Stock Market | | |
| Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination. | | |
| Text Books: | | |
| 1. | Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House.New Delhi | |
| 2. | Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing. | |
| 3. | Dalton, J. M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H. | |
| 4. | Machiraju, H. R. 2019. Merchant Banking. New Delhi: New Age Publishers. | |
| Supplementary Readings:  1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi. 2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi. 3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance.,New Delhi 4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi | | |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **SEMESTER: III**  **SEC: V**  **PART: IV** | **Skill Enhancement (Sec-5 )**  **23UCOSS37: NEW VENTURE PLANNING & DEVELOPMENT** | **CREDIT: 2**  **HOURS: 2/W** |

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| **Learning Objectives:** | | |
| **LO1:** | | To acquaint students with knowledge of Setting up a new Business |
| **LO2:** | | To enable the students to understand the legal challenges in setting up Business |
| **LO3:** | | To impart the students to search for entrepreneurial capital |
| **LO4:** | | To enables the students to have depth knowledge in marketing aspects of new ventures |
| **LO5:** | | To understand the role Business Plan Preparation for New Ventures |
| **Course Outcomes:** | | |
|  | After the successful completion of the course, the students will be able to: | |
| **CO1:** | Generate a business idea using different techniques and describe sources of innovative ideas | |
| **CO2:** | Evaluate advantages of acquiring an ongoing venture with a case study; | |
| **CO3:** | Present a comparative analysis of various government schemes which are suitable for the business idea; | |
| **CO4:** | Develop a marketing plan for a business idea; | |
| **CO5:** | Prepare and present a well-conceived Business Plan | |

**Unit I: Starting New Ventures**

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

**Unit II: Legal Challenges in Setting up Business**

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

**Unit III: Search for Entrepreneurial Capital**

The Entrepreneur’s Search for Capital. The Venture Capital Market. Criteria for evaluating New- Venture Proposals. Evaluating the Venture Capitalist.

Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

**Unit IV: Marketing Aspects of New Ventures**

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

**Unit V: Business Plan Preparation for New Ventures**

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

**Practical Exercises:**

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

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| **Recent Trends in New Venture Planning & Development** | | |
| Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination. | | |
| **Text Books:** | | |
| 1. | Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning | |
| 2. | Barringer, B. R., & Ireland, R. D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson. | |
| 3. | Kuratko, D. F., & Rao, T. V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning | |
| 4. | Donold F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge,USA | |
| **Supplementary Readings:** | | | | |
| 1. | | | Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture,Kogan Page Ltd,Great Brittan | |
| 2. | | | David Butler 2006 Enterprise Planning and Development Routledge USA | |
| 3. | | | David Butler 2014 Business Planning for New Ventures: A Guide to Startup,Routledge USA | |
| 4. | | | Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA | |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strongs, **2-** Medium, **1**- Low

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| **23UCOSC43** | **CORPORATE ACCOUNTING - II** | **L** | **T** | **P** | **C** |
| **Semester-4** | **5/w** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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).

**Unit 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.

**Unit 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.

**Unit IV : Consolidated Financial Statements**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

**Unit 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.

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| Recent Trends in Corporate Accounting |
| Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination. |

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| **Text Books:** | |
| 1. | S.P. Jain and K.L Narang. 2023 Advanced Accountancy, Kalyani Publishers, New Delhi. |
| 2. | Dr. K.S .Raman and Dr. M.A. Arulanandam , 2023 Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. |
| 3. | R.L. Gupta and M. Radhaswamy, 2023 Advanced Accounts, Sultan Chand, New Delhi. |
| 4. | M.C. Shukla and T.S. Grewal, 2023 Advanced Accounts Vol.II, S Chand & Sons, New Delhi. |
| 5. | T.S. Reddy and A.Murthy, 2023 Corporate Accounting II, Margham Publishers, Chennai |

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| **Supplementary Readings:** | |
| 1. | B.Raman, 2023 Corporate Accounting, Taxmann, New Delhi |
| 2. | M.C.Shukla, 2023 Advanced Accounting,S.Chand, New Delhi |
| 3. | Mukesh Bramhbutt, 2023 Devi Ahilya publication, Madhya Pradesh |
| 4. | Anil Kumar, Rajesh Kumar, 2023 Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5. | Prasanth Athma, 2023 Corporate Accounting, Himalaya Publishing house, Mumbai. |

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

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| --- | --- |
| **Web Reference:** | |
| 1 | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) |
| 2 | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> |
| 3 | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO2** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO3** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 |
| **CO4** | **3** | **3** | 3 | **3** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 |
| **CO5** | **2** | **2** | 2 | **3** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC44** | **BUSINESS MATHEMATICS & STATISTICS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **5/w** |  |  | **5** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit I: Ratio**

Ratio, Proportion and Variations, Indices and Logarithms.

**Unit II: Interest and Annuity**

Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and HarmonicProgressions. Annuity - Meaning - Types of Annuity Applications.

**Unit 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.

**Unit IV : Correlation and Regression**

Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients.

**Unit 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

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| Recent Trends in Mathematics & Statistics |
| Faculty member will impart the knowledge on recent trends in Mathematics & Statistics to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | B.N. Gupta, 2023 Business Mathematics & Statistics, Shashibhawan publishing house, Chennai |
| 2. | Asim Kumar Manna, 2023 Business Mathematics & Statistics, McGraw hill education, Noida |
| 3. | A.V. Rayarikar and Dr. P.G. Dixit, 2023 Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune |
| 4. | S. Sachdeva, 2023 Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra |
| 5. | P.R. Vittal, 2023 Business Mathematics & Statistics, Margham Publications, Chennai |

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| **Supplementary Readings:** | |
| 1. | J.K. Sharma, 2023 Fundamentals of Business Statistics, Vikas Publishing, Noida |
| 2. | Peter Waxman, 2023 Business Mathematics & Statistics, Prentice Hall, New York |
| 3. | Andre Francis, 2023 Business Mathematics & Statistics, Cengage Learning EMEA, Andover |
| 4. | Aggarwal B M, 2023 Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi |
| 5. | R.S. Bhardwaj, 2023 Business Mathematics & Statistics, Excel Books Publisher, New Delhi |

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

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| **Web Reference:** | |
| 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/> |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **3** | **3** | **3** | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 |
| **CO2** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 |
| **CO3** | **2** | **3** | **3** | 3 | **3** | **2** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 | **2** | **2** | 1 | 2 |
| **CO4** | **2** | **3** | **3** | 3 | **3** | **2** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 |
| **CO5** | **2** | **2** | **2** | 2 | **3** | **2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE45-1** | **CORPORATE GOVERNANCE AND BUSINESS ETHICS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **3/w** |  |  | **3** |

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| **Objectives:** | |
| **LO1:** | To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public. |
| **LO2:** | To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders’ approach and welfare of stakeholders |
| **LO3:** | To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS). |
| **LO4:** | To demonstrate various committees and their functions which are prevailing in the corporate sector / companies’ act 2013. |
| **LO5:** | To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and unethical business decisions |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand the various corporate sectors and their functions,  elements of good corporate governance, governance manual. |
| **CO2:** | Demonstrate shareholders VS stakeholders’ approach and welfare  of stakeholders. |
| **CO3:** | Outline the due diligence, functions, advantages, guidelines for  issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS). |
| **CO4:** | Demonstrate various committees and their functions which are  prevailing in the corporate sector/ companies’ act 2013. |
| **CO5:** | Understand the various corporate social responsibility (CSR)  practices, social audit business ethics and its factors for ethical and unethical business decisions |

### **Unit I: Corporate Governance - An Introduction**

### Corporate governance - H i s t o r y - meaning–n e e d f o r C o r p o r a t e G o v e r n a n c e – D e f i n i t i o n s - I m p o r t a n c e –principles–Features of Corporate Governance-Indian Committees on Corporate Governance

### **Unit II: Corporate Governance-Legal Framework**

India’s Corporate Governance Frame work-Listing Agreement-Clause 49A-SEBIGuidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights

### **Unit III : Levels of Corporate Governance and Board Committees**

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

### **Unit IV : Corporate Social Responsibility**

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

### **Unit V : Business Ethics**

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

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| Recent Amendments in Corporate Goverance and Business Ethics |
| Faculty member will impart the knowledge on recent Amendements in Corporate Goverance and Business Ethics to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | A.C.Fernando,K.P.Muralidharan&E.K.Satheesh2021 CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation |
| 2. | Neeru Vasishth and Dr.Namita Rajput 2021 Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi. |
| 3. | Sanakaran S 2021 International Business & Environment, Margham Publication, Chennai. |
| 4. | S.S.Khanka 2022 Business Ethics and Corporate Governance, S.Chand Publication New Delhi |
| 5. | Sundar.K,2021 Business Ethics and Value, Vijay Nichole Prints, Chennai. |

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| **Supplementary Readings:** | |
| 1. | Sanjay K. Agarwal 2021, Corporate Social Responsibility in India Sage Publications New Delhi. |
| 2. | Nancy Lee and Philip Kotler 2020, Corporate social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA |
| 3. | Wayne Visser 2021,CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA |
| 4. | Christoper 2021 ,Sustainable Value: How the world’s leading companies doing well by doing good Stanford University Press, USA |
| 5. | Ilangovan D and R.Durga doss 2021 , Corporate Governance – An Insight, The United Publishers, Mangalore |

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

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | **3** | 2 | 1 | **2** | **2** | **3** |
| **CO2** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | **3** | 2 | 1 | **2** | **2** | **3** |
| **CO3** | 1 | 1 | 2 | **3** | **2** | 1 | 2 | 2 | **2** | **2** | 1 | 2 | **3** | 2 | **2** | **2** | 1 | **3** |
| **CO4** | 2 | 2 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **3** | 2 | **2** | **2** | **2** | **3** |
| **CO5** | 2 | 1 | 2 | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **3** | 2 | **2** | **2** | **2** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE45-2** | **INDUSTRIAL LAWS** | **L** | **T** | **P** | **C** |
| **Semester-4** | **3/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To acquire knowledge on Factories Act 1948 |
| **LO2:** | To Learn the provisions of Industrial Disputes Act 1947 |
| **LO3:** | To understand the Workmen Compensation Act 1923 |
| **LO4:** | To gain knowledge on Employee State Insurance Act 1948 |
| **LO5:** | To gain fundamental knowledge of Employee Provident fund Act |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Apply the provisions of Factories Act learned |
| **CO2:** | Identify the industrial Disputes based on the Act and find solutions  and plan strategically |
| **CO3:** | Exhibit the knowledge on compensation related to workmen |
| **CO4:** | Application of Employee State Insurance Act 1948 |
| **CO5:** | Calculation of PF using the provisions of the Act |

### **Unit I: Factories act 1948**

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

### **Unit II: Industrial Disputes Act 1947**

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

### **Unit III : The Workmen Compensation Act 1923**

Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation

Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

### **Unit IV : Employees State Insurance Act 1948**

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

### **Unit V : Employees Provident Fund and Miscellaneous Provision Act, 1952**

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

Consumer Protection Council – Central, State, Districts Consumer Protection

Councils- Consumer Dispute Redressal Mechanism.

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| Recent Amendments in Industrial Laws |
| Faculty member will impart the knowledge on the latest Amendments in Industrial Laws to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | N.D.Kapoor 2021 Industrial Laws, Sultan Chand & Sons, New Delhi. |
| 2. | M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations,2021  MarghamPublications, Chennai. |
| 3. | B.Nandha Kumar, 2021 Industrial Laws, Vijay Nichole Prints, Chennai |
| 4. | Thothadri & Vijayalakshmi.M,2020 IK International Publishing House Pvt Ltd |

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| **Supplementary Readings:** | |
| 1. | P.C.Tripathi 2021 Industrial Laws, Sultan Chand & Sons, New Delhi |
| 2. | Avtar Singh & Harpreet Kaur 2017 Lexis Publication New Delhi |
| 3. | Anju Agarwal 2021 Industrial Law SBPD Publications New Delhi |

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

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| **Web Reference:** | |
| 1 | <https://labourlawreporter.com/> |
| 2 | https://[www.ilms.academy/products/certificate-course-on-labour-law](http://www.ilms.academy/products/certificate-course-on-labour-law) |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | **3** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 |
| **CO2** | **3** | **2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | **3** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 |
| **CO3** | **3** | **2** | 1 | 2 | 2 | **2** | **2** | 1 | 2 | **3** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 |
| **CO4** | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **3** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 |
| **CO5** | **3** | **2** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **3** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE45-3** | **BASIS PERSONAL FINANCE & INVESTMENT MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-4** | **3/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To make students understand basic concepts of personal finance |
| **LO2:** | To enable the students to learn time value of money |
| **LO3:** | To impart the knowledge on the power of compounding the money |
| **LO4:** | To introduce the concepts of financial planning |
| **LO5:** | To identify the various investments options and creating a balanced portfolio. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understand and exhibit the skill to plan personal finance |
| **CO2:** | Learn the time value of money and power of compounding |
| **CO3:** | Choosing the investment options with required knowledge |
| **CO4:** | Identify the various investment options |
| **CO5:** | Analyze the investment opportunities and selecting the best among them for diversified portfolio |

**Unit I: Personal Finance Importance**

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

### **Unit II: Investment Options**

### Meaning of Portfolio -creating a balanced investment.

**Unit III :** Investment Products and their Applications

Fixed Income Products – Mutual Fund Products– Equity Market – Derivatives and Commodities – FOREX

**Unit IV : Real Estate and Other Investments**

Real Estate and Other Investments- Risk Profiling – Types of Investment Risks- Goal Based Investment Planning - Selection of Investment Products to achieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.

**Unit V : Insurance**

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

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| Recent Trends in Basis Personal Finance & Investment Management |
| Faculty member will impart the knowledge on the recent trends in Basis Personal Finance & Investment Management to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | BhallaV.K 2022, Investment Management, S. Chand and Co., New Delhi. |
| 2. | Prasanna Chandra 2022, Investment Analysis and Portfolio Management, McGraw Hill, New Delhi |
| 3. | PunithavathyPandian 2022, Security analysis and Portfolio Management, Vikas Publishing House, New Delhi |
| 4. | PrettiSingh 2021 ,InvestmentManagement, Himalaya Publication, Mumbai. |
| 5. | William F. Sharpe 2022, Investment, Prentice Hal of India, New Delhi |

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| **Supplementary Readings:** | |
| 1. | Fisher and Jordan 2021, Security Analysis and Portfolio Management, Prentice Hall, New Delhi |
| 2. | Avadhani V.A. 2022, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai. |
| 3. | JayabalG, Nagarajan S 2021, Security Analysis and Portfolio Management, New Age Publications, Mumbai. |
| 4. | Fisher and Johns, 2021 Security Analysis and Porfolio Management, New Delhi. |
| 5. | Bodie Z Alex Kane, Alan J . Marcus, Irwin , 2014 Investment Management Mcgraw Hill Singapure |

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

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

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **SEMESTER: IV**  **SEC: VI**  **PART: IV** | **Skill Enhancement Course – 6:**  **23UCOSS46: BRAND MANAGEMENT** | **CREDIT: 2**  **HOURS: 2/W** |

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| **Learning Objectives:** | |
| **LO1:** | To familiarize the basic knowledge on branding |
| **LO2:** | To understand brand positioning. |
| **LO3:** | To gain knowledge on brand extension |
| **LO4:** | To understand the elements of brand equity. |
| **LO5:** | To know the position of retail branding. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Explain the concept of branding |
| **CO2:** | Discuss the brand positioning and identify brands |
| **CO3:** | Explain the elements of brand extension. |
| **CO4:** | Summarizethe impact of celebrity brand |
| **CO5:** | Discuss the determinants of successful brand management |

**Unit I: Branding**

Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name- Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.

**Unit II: Brand Positioning**

Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- -Building brand personality-Online brand building.

Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image

**Unit III: Brand Extension**

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| Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions. |

**Unit IV: Brand Equity**

Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.

**Unit V: Brand Management**

Strategic brand management- Successful brand development-effective brand management.

**Retail Branding**: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.

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| **Text Books:** | |
| 1. | S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai |
| 2. | Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai |
| 3. | Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand & Company New Delhi. |
| 4 | Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications |
| 2. | Kotler, P., and Armstrong. 2016. Principles of Marketing,Persons Education. New York |
| 3. | Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai |
| 4. | Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune. |
| 5. | Kotler, P., Lane, K., and Keller. 2017. Marketing Management,Pearson Education, New York |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **SEMESTER: IV**  **SEC: VII**  **PART: IV** | **Skill Enhancement Course - 7**  **23UCOSS47: CLEARING AND FORWARDING IN EXPORT AND IMPORT** | **CREDIT: 2**  **HOURS: 2/W** |

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| **Learning Objectives:** | | |
| **LO1:** | To educate the students how the clearing and forwarding agents acted in Ports | |
| **LO2:** | To gain knowledge how the export documents are prepared by the exporter and theses documents are handled by the shipping and forwarding agents | |
| **LO3:** | To acquire knowledge in import documentation | |
| **LO4:** | To know the how the frights are charged by the shipping and forwarding agents | |
| **LO5:** | To understand the Risk in Export and Import | |
| **Course Outcomes:** | | |
|  | | After the successful completion of the course, the students will be able to: |
| **CO1:** | | Explain the role of clearing agents in ports |
| **CO2:** | | Discuss the export procedure and documentation |
| **CO3:** | | Explain the import documentation procedure |
| **CO4:** | | Equip Freight forwarding services |
| **CO5:** | | Discuss the determinants of Risk Management |

**Unit I: Introduction**

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding

**Unit II: Export Procedure Documentation**

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| Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -.GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification - Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports    **Unit III: Import Procedure Documentation**  Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import |

**Unit IV: Fright forwarding and Transportation**

Fright forwarding services in import and export – Mode of Transport- Air,Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

**Unit V: Risk Management**

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

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| Recent Trends in Clearing and Forwardin in Export and Import |
| Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai |
| 2. | Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai. |
| 3. | Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi. |

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| Supplementary Readings: | |
| 1. | Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi |
| 2. | Paras Ram , 2022,Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi |
| 3. | Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2 |
| 4. | Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai |
| 5. | Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai. |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** |  | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** |  | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

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| **23UEVSG48** | **ENVIRONMENTAL STUDIES** | **L** | **T** | **P** | **C** |
| **Semester-4** | **1** |  |  | **2** |

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| **Learning Objectives:** | |
| **LO1:** | To introduce the learners to the ecosystem and to create environmental awareness among them. |
| **LO2:** | To understand the ways and means of creating pollution free environment and protecting the natural resources. |
| **LO3:** | To educate the students about Sustainable Development |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Analyse the inbuilt cyclical environmental system |
| **CO2:** | Assess the extent of pollution of various kinds |
| **CO3:** | Extimate the fast depleting natural resources and Bio-Diversity |
| **CO4:** | Appraise the level of global climate change and warming up |
| **CO5:** | Strategise for sustainable development |

**Unit I: The Environmental System**

The services provided by the environmental system – Ecosystems: Food Chains, Food Webs, Ecological pyramids- Biochemical Cycles: Hydrological Cycle,Carbon Cycle

**Unit II: Environmental Damage – Pollution**

Sources and impact of Air Pollution – Water Pollution – Land Pollution – Muncipal Solid Waste – Noise Pollution

**Unit III: Resource Depletion**

Importance of Forests : Causes and consequences of Deforestation – Bio Diversity Meaning and Importance- Reasons and Consequences of Biodiversity Decline

**Unit IV : Global Climate Change**

The Science of Climaye Change – Green House Effect-Sources and Impact of Climate Change- Coping with Climate change

**Unit V: Sustainable Development**

Concepts and Definition of Sustainable Development – (Brundtland Commission Definition)- Poverty,Population Growth and Environmental Damage – Policies for Sustainable Development.

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| Recent Trends in Environmental Studies |
| Faculty member will impart the knowledge on recent trends in Environmental Studies to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Erach Bharucha 2014 Environmental Studies, New Delhi |
| 2. | Rajamannar 2014 Environmental Studies, EVR Publications,Tiruchy |
| 3. | Kalavathy S., 2014 Environmental Studies, Bishop Heber College Publication,Tiruchy |
| **Supplementary Readings:** | |
| 1. | Richard Wright and Darathy F Boorse 2015 Environmental Science Towards a Sustainable future, Prentice Hall India, Publications,New Delhi. |
| 2. | Kumerasan K.A Alagappa Moses and Vasanthi M.2015 Environmental Studies,Bharathidasan University Publications,Tiruchy |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO2** | **2** | 2 | 2 | 1 | **2** | **2** | 2 | 1 | **2** | 2 | 1 | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO3** | 3 | 2 | 2 | **2** | **2** | 1 | 2 | **2** | **2** | 2 | **2** | **2** | 1 | **3** | 1 | **3** | 2 | **3** |
| **CO4** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |
| **CO5** | **2** | 2 | 2 | **2** | **2** | **2** | 2 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC51** | **COST ACCOUNTING - I** | **L** | **T** | **P** | **C** |
| **Semester-5** | **5/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

### **Unit 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.

### **Unit II:** Cost Sheet and Methods of Costing

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

### **Unit 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.

### **Unit 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

### **Unit 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.

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| Recent Trends in Cost Accounting |
| Faculty member will impart the knowledge on the recent trends in Cost Accounting to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | Jain S.P. and Narang K.L, 2023 Cost Accounting. Kalyani Publishers, New Delhi |
| 2. | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., 2023 Practical Costing, S. Chand & Co, New Delhi, |
| 3. | Dr.S.N. Maheswari, 2023 Principles of Cost Accounting, Sultan Chand Publications, New Delhi |
| 4. | T.S. Reddy and Y. Hari Prasad Reddy, 2023 Cost Accounting, Margham publications, Chennai |
| 5. | S.P. Iyengar, Cost Accounting, 2023 Sultan Chand Publications, New Delhi |

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| **Supplementary Readings:** | |
| 1. | Polimeni, 2023 Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. |
| 2. | Jain S.P. and Narang K.L. 2023 Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, |
| 3. | V.K.Saxena and C.D.Vashist, 2023 Cost Accounting, Sultan Chand publications, New Delhi |
| 4. | Murthy A &Gurusamy S, 2023 Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 5. | Prasad.N.K and Prasad.V.K, 2023 Cost Accounting, Book Syndicate, Kolkata |

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

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| **Web Reference:** | |
| 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> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

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| **23UCOSC52** | **BANKING LAW & PRACTICE** | **L** | **T** | **P** | **C** |
| **Semester-5** | **5/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Aware of various 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. |

**Unit 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.

**Unit 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.

**Unit 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.

**Unit 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.

**Unit 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.

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| Recent Trends in Banking Law & Practice |
| Faculty member will impart the knowledge on the recent trends in Banking Law & Practice to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | Gurusamy S, 2023 Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai |
| 2. | Muraleedharan, 2023 Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi |
| 3. | Gupta P.K. Gordon E. 2023 Banking and Insurance, Himalaya publication, Kolkata |
| 4. | Gajendra,A 2023 Text on Banking Theory Law & Practice, Vrinda Publication, Delhi |
| 5. | K P Kandasami, S Natarajan & Parameswaran, 2023 Banking Law and Practice, S Chand publication, New Delhi |

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| **Supplementary Readings:** | |
| 1. | B. Santhanam, 2023 Banking & Financial System, Margam Publication, Chennai |
| 2. | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, |
| 3. | Henry Dunning Macleod, 2023 The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand |
| 4. | William Amasa Scott,2022 Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA |
| 5. | Nektarios Michail, 2022 Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London |

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

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| **Web Reference:** | |
| 1 | https://www.rbi.org.in/ |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | <https://www.wallstreetmojo.com/endorsement/> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC53** | **INCOME TAX LAW & PRACTICE - I** | **L** | **T** | **P** | **C** |
| **Semester-5** | **5/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit I: Introduction to Income Tax**

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.

**Unit II: Residential Status**

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

**Unit III: Income from Salary**

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.

**Unit IV: Income from House Property**

Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions

**Unit V: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

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| Recent Amendments in Income Tax Law & Practice |
| Faculty member will impart the knowledge on the recent Amendments in Income Tax Law & Practice to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | V.P. Gaur, Narang, 2024 Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2. | T.S. Reddy and Hariprasad Reddy, 2024 Income Tax Law and Practice, Margham Publications, Chennai. |
| 3. | DinkarPagare, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4. | H.C. Mehrotra, Dr.Goyal S.P, 2024 Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5. | T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai. |
| **Supplementary Readings:** | |
| 1. | Hariharan N, 2024 Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 2. | Bhagwati Prasad, 2024 Income Tax Law and Practice, Vishwa Prakasan. New Delhi. |
| 3. | Vinod K. Singhania, 2024 Students Guide to Income Tax.,U.K. Bharghava Taxman. |
| 4. | Dr.Vinod K Singhania, Monica Singhania, 2024 Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5. | Mittal Preethi Rani and Bansal Anshika,2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |

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

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| --- | --- |
| **Web Reference:** | |
| 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> |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

| **SEMESTER: V**  **Core Course –XII** | **23UCOSD54**  **PROJECT WITH vIVA-VOCE** | **CREDIT: 4**  **HOURS:5/W** |
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**(Refer to the Regulations)**

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| **23UCOSE55-1** | **ENTREPRENEURIAL DEVELOPMENT** | **L** | **T** | **P** | **C** |
| **Semester-5** | **4/w** |  |  | **3** |

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| **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 |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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.

**Unit 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.

**Unit 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

**Unit 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.

**Unit 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.

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| Recent Trends in Entrepreneurial Development |
| Faculty member will impart the knowledge on recent trends in Entrepreneurial Development to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 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,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai. |
| 5. | Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai. |

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| **Supplementary Readings:** | |
| 1. | Anil kumar, 2021 Poornima, Principles of Entrepreneurial development, Newage Publication, Chennai. |
| 2. | A.K.Singh, 2022 Entreprenuerial development and management, Laxmi publications, Chennai. |
| 3. | R.K. Singal,2021 Entreprenuerial development and management, S.K.Kataria publishers, New Delhi. |
| 4. | M.C. Garg, 2022 Entrepreneurial Development, New Delhi. |
| 5. | E.Gordon, K.Natrajan, 2021 Entreprenuerial development, Himalaya publishing, Mumbai. |

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 3 | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **2** | 2 |
| **CO2** | 3 | 3 | **3** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | 2 |
| **CO3** | 3 | 3 | **3** | **2** | 1 | **2** | 1 | **3** | 1 | **3** | 1 | **2** | **2** | 1 | **3** | 1 | **3** | 1 |
| **CO4** | 3 | 3 | **3** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | 2 |
| **CO5** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | 2 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE55-2** | **INDIRECT TAXATION** | **L** | **T** | **P** | **C** |
| **Semester-5** | **4/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To get introduced to indirect taxes |
| **LO2:** | To have an overview of Indirect taxes |
| **LO3:** | To be familiar the CGST and IGST Act |
| **LO4:** | To learn procedures under GST |
| **LO5:** | To gain knowledge about Customs Duty. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Acquaintance with Indirect tax laws |
| **CO2:** | Exposed to the overview of GST. |
| **CO3:** | Apply provisions of CGST and IGST |
| **CO4:** | Summarise procedures of GST |
| **CO5:** | Discuss aspects of Customs Duty in India |

**Unit I : Introduction to Indirect Tax**

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

**Unit II : An Overview of Goods & Service Tax (GST)**

Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

**Unit III : CGST ACT 2017 & IGST Act**

Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.

**Unit IV : Procedures under GST**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of   
Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

**Unit V : Customs Duty 1962**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.

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| Recent Amendments in Indirect Taxation |
| Faculty member will impart the knowledge on recent Amendments in Indirect Taxation to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | Vinod K Singhania, 2024 Indirect Taxes, Taxman’s Publications, New Delhi. |
| 2. | H.C. Mehrotra & Prof .V.P Agarwal, 2024 Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra. |
| 3. | Rajat Mohan, 2024 Goods & Services Tax, Bharat Law Publications House, New Delhi. |
| 4. | CA. Pushpendra Sisodia,2024 Indirect Tax Laws, Bharat Publications, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | V.S.Datey, 2024 All About GST, Taxmann Publications, New Delhi. |
| 2. | T.S. Reddy&Y.Hariprasad Reddy,2024 Business Taxation, Margham Publications, Chennai. |
| 3. | Study Material on GST – 2024 The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai. |
| 4. | Guidance material on GST issued by CBIC, 2024 Government of India. |

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| **Web Reference:** | |
| 1. | [https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.](https://iimskills.com/goods-and-services-tax/%23:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.) |
| 2. | <https://tax2win.in/guide/gst-procedure> |
| 3. | <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9> |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | 3 | **2** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** |
| **CO2** | 3 | 3 | **3** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** |
| **CO3** | 3 | 3 | **3** | **2** | 1 | **2** | 1 | **3** | 1 | **3** | 1 | **2** | **2** | 1 | **3** | 1 | **3** | 1 |
| **CO4** | 3 | 3 | **3** | **2** | **2** | **2** | **2** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** |
| **CO5** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | 2 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **2** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE56-1** | **KNOWLEDGE MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-5** | **4/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To learn the meaning of Knowledge Management, myths, knowledge management life cycle and the types of knowledge |
| **LO2:** | To analyse the challenges in building knowledge management system |
| **LO3:** | To learn Nonaka’s model of knowledge creation and transformation |
| **LO4:** | To acquire knowledge about knowledge creation |
| **LO5:** | To capture and using interview as a tool to knowledgecapture |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understanding over view knowledge management in detail |
| **CO2:** | Application of learning in solving challenges in building the knowledge management system |
| **CO3:** | Understanding the knowledge management life cycle |
| **CO4:** | Apply the key concepts of knowledge creation |
| **CO5:** | Understanding about the tools for knowledge capturing |

### **Unit I : Knowledge Management** (

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

### **Unit II : Understanding Knowledge**

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

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

**Unit III : Knowledge Management Systems Life Cycle**

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

**Unit IV : Knowledge Creation**

Knowledge Creation – Nonaka’s Model of Knowledge Creation & Transformation

**Unit V: Capturing Tacit Knowledge**

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

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| Recent Trends in Knowledge Management | |
| Faculty member will impart the knowledge on recent trends in Knowledge Management to the students and these components will not cover in the examination. | |
| **Text Books:** | | | |
| 1. | | Elias M Awad & Hassan Ghaziri,2021 Knowledge Management, Pearson Publications, New Delhi | |
| 2. | | Brent N Hunter, 2021 The Power of Knowledge Management: Harnessing the Extraordinary Value of KnowledgeManagement, Spirit Rising Productions,New Delhi | |
| 3. | | [Donald Hislop,](https://www.goodreads.com/author/show/1141669.Donald_Hislop) [Knowledge Management in Organizations: A Critical Introduction](https://www.goodreads.com/book/show/5676575-knowledge-management-in-organizations), OxfordUniversity Press, USA | |

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| **Supplementary Readings:** | |
| 1. | [Kimiz Dalkir,](https://www.goodreads.com/author/show/818479.Kimiz_Dalkir) Taylor & Francis Knowledge Management in Theory and Practice |
| 2. | [Todd R. Groff](https://www.goodreads.com/author/show/344112.Todd_R_Groff) and Thomas P Jones, Introduction to Knowledge Management, ButterworthHeineman Pulications U.S.A |
| 3. | [Thomas H. Davenpor](https://www.goodreads.com/author/show/67884.Thomas_H_Davenport)t, Working Knowledge: How Organizations Manage What They Know,Harvard Business School Press |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **3** | 1 | **3** | **3** | 1 | **3** | **3** | **2** | **3** |
| **CO2** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **3** | **2** | **3** | **3** | **2** | **3** | **3** | **2** | **3** |
| **CO3** | **3** | 1 | **3** | **3** | 1 | **3** | 1 | **2** | **2** | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **3** |
| **CO4** | **3** | **2** | **3** | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** | 1 | **3** | **2** | **3** |
| **CO5** | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **2** | **1** | **2** | 1 | **2** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE56-2** | **EMOTIONAL INTELLIGENCE** | **L** | **T** | **P** | **C** |
| **Semester-5** | **4/w** |  |  | **3** |

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| **Learning Objectives:** | |
| **LO1:** | To enable the students to understand the concepts of emotional intelligence |
| **LO2:** | To gain knowledge various aspects relating to Positive negative traits |
| **LO3:** | To learn the Mechanism of relating to personality Analysis |
| **LO4:** | To gain knowledge about self analysis |
| **LO5:** | To acquire knowledge on Personal Swot Analysis |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment |
| **CO2:** | Demonstrate the anger management and negative traits |
| **CO3:** | Exhibit the Personality analysis |
| **CO4:** | Understand the basic knowledge of self analysis |
| **CO5:** | Analysing people based on personality and develop deep self- esteem, will power etc. leading to swot analysis |

**Unit I: Introduction**

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

**Unit II: Traits**

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

**Unit III: Personality Analysis**

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

**Unit IV:** **Self-analysis**

Psychological growth and adjustment - Personal Development Plan

**Unit V: Personal SWOT Analysis**

Personal SWOT Analysis- learning to Celebrate Life

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| Recent Developments in Emotional Intelligence |
| Faculty member will impart the knowledge on recent Developments in Emotional Intelligence to the students and these components will not cover in the examination |

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| **Text Books:** | |
| 1. | Aparna Chattopadhyaym 2004 What’s Your Emotional IQ, Pustak Mahal, |
| 2. | Jill Dann, Hodder & Stoughton,2007 Emotional Intelligence In a Week, 10 Edition |
| 3. | Daniel Goleman, 2009 Emotional Intelligence: Why It can matter More than IQ. |

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| **Supplementary Readings:** | |
| 1. | <https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-> [intelligence.pdf](https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf) |
| 2. | <https://globalleadershipfoundation.com/geit/eitest.html> |
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**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 2 | 1 | **2** | **2** | **3** | 1 | **3** | **3** | 1 | **3** | **3** | **2** | **2** | **3** | **2** | **3** | **3** | **2** |
| **CO2** | **3** | 1 | **2** | **2** | **3** | **2** | **3** | **3** | **2** | **3** | **3** | **2** | **2** | **2** | **2** | **2** | **2** | **3** |
| **CO3** | 3 | 1 | **2** | **2** | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **2** | **2** | **3** | **2** | **3** | **2** |
| **CO4** | 3 | 1 | **2** | **2** | **2** | **3** | **2** | **3** | **2** | 1 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **2** |
| **CO5** | 3 | **3** | **2** | **3** | 1 | **2** | **2** | **2** | **2** | **1** | **3** | **2** | **3** | 1 | **2** | **2** | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UVALG57** | **VALUE EDUCATION** | **L** | **T** | **P** | **C** |
| **Semester-5** | **2/w** |  |  | **2** |

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| **Learning Objectives:** | |
| **LO1:** | To enable the students to gain knowledge on the core values of personal and social life. |
| **LO2:** | To teach the students about the purpose of life and to instill the moral concerns for the Society in themselves. |
| **LO3:** | To empower the students with self confidence and morale by imbibing the essential values of working life in one’s self. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Know the essential values necessary for personal values necessary for personal and social life. |
| **CO2:** | Be through about the purpose of life and moral concerns necessary for the society. |
| **CO3:** | Have got empowered about the values of working life in themselves. |
| **CO4:** | Be strengthened by learning ethical values necessary for their life themselves. |
| **CO5:** | Be thoroughly clear about the inner values of their life. |

**Unit I: An Introduction to Value Education**

1. Value education – Meaning – Nature and Purpose

2. Importance of Value Education

**Unit II: Inner Ethical Values**

1. Basic Features of Rational Ethics

2. Moral Consciousness and Conscience

3. Love – The Ultimate Moral Norm

**Unit III: Moral Ethical Values**

1. Morality and Freedom - Human Freedom and Moral Responsibility

2. God, Religion and Morality

3. Sanction for Moral Life.

**Unit IV: Social Ethical values**

1. Social Ethics: Value of Life and Human Beings

2. Liberty, Equality and Fraternity

**Unit V: External Ethical Values**

1. Ethical Issues Today: Religious Ethics, Family Ethics

2. Political Ethics - Business Ethics

3. Ethics and Culture.

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| Recent Trends in Value Education |
| Faculty member will impart the knowledge on Recent Trends in Value Education to the students and these components will not cover in the examination |

**Text Books:**

1. Sundar K 2019 Business Ethics and Values, Vijay Nicole Imprints Ltd, Chennai

2. Venkatesh. N 2007, Value Education, APH Publishing Corporation, New Delhi

3. Singha. S, 2008, Basic Value Education, Hemkut Press, New Delhi

**Supplementary Readings:**

1. William K. Frankena. 2019. *Ethics.* : Prentice Hall of India Pvt. Ltd., New Delhi

2. Mruthyunjaya H.C 2013 Business Ethics and Value System, PHI Learning Private

Limited, New Delhi

3. Singh. Y.K and Ruchika Nath, Value Education, APH Publishing Corporation,

New Delhi

4.Sukula. R.P,2014, Value Education and Human Rights, Sarup and Sons,

New Delhi

5.David N Aspin and Judith D Chapman 2017 Values Education and Life Long

Learning Principles Policies, Programmes, Springer, Netherlands

**Outcome Mapping**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | **3** | **2** | **3** | **3** | **2** | **2** | **2** | **2** | **2** |  | 2 |  |  |  |  |  |
| **CO2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **2** | **2** | **3** |  | 2 | 2 | 3 |  |  |  |  |
| **CO3** | **3** | **2** | **3** | **2** | 1 | **3** | **2** | **3** | 1 | **2** | 2 | 2 |  | 3 |  | 1 |  |  |
| **CO4** | 3 |  |  |  | 2 |  | **3** | 2 | **2** | **3** | **3** | **2** | **3** | **3** | **2** | **2** | **2** | **2** |
| **CO5** | 3 |  |  |  | 2 |  |  | **2** | **2** | **2** | **2** | **3** | 2 | **3** | **2** | **2** | **2** | **3** |
|  |  |  |  |  |  |  |  |  | **3** | **2** | **3** | **2** | 1 | **3** | **2** | **3** | 1 | **2** |

**\*3**– Strong, **2-** Medium, **1**- Low

| **SEMESTER: V**  **PART: IV** | **23UCOSI58:**  **SUMMER INTERNSHIP** | **CREDIT: 2**  **HOURS: --** |
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**(Refer to the Regulations)**

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| **23UCOSC61** | **COST ACCOUNTING - II** | **L** | **T** | **P** | **C** |
| **Semester-6** | **6/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

### **Unit 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.

### **Unit 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.

### **Unit 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.

### **Unit IV:** **Operation Costing**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

### **Unit 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.

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| Recent Developments in Cost Accounting |
| Faculty member will impart the knowledge on recent Developments in Cost Accounting to the students and these components will not cover in the examination. |

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

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| **Text Books:** | |
| 1. | Jain S.P. and Narang K.L. 2023 Cost Accounting. Kalyani Publishers. New Delhi. |
| 2. | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., 2022 Practical Costing, S Chand & Co, New Delhi. |
| 3. | Dr.S.N. Maheswari, 2023 Principles of Cost Accounting, Sultan Chand publications, New Delhi. |
| 4. | T.S. Reddy and Y. Hari Prasad Reddy, 2023 Cost Accounting, Margham publications, Chennai. |
| 5. | S.P. Iyengar, 2022 Cost Accounting, Sultan Chand Publications, New Delhi. |

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| **Supplementary Readings:** | |
| 1. | Polimeni, 2022 Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. |
| 2. | Jain S.P. and Narang K.L. 2023 Cost Accounting, Kalyani Publishers, New Delhi. |
| 3. | V.K.Saxena and C.D. Vashist, 2022 Cost Accounting, Sultan Chand publications, New Delhi. |
| 4. | Murthy A & Gurusamy S, 2023 Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 5. | Prasad. N.K and Prasad.V.K, 2023 Cost Accounting, Book Syndicate, Bangladesh. |
| **Web Resources:** | |
| 1. | <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597> |
| 2. | <https://www.wallstreetmojo.com/process-costing/> |
| 3. | <https://www.accountingnotes.net/cost-accounting/operating-costing/17755> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC62** | **MANAGEMENT ACCOUNTING** | **L** | **T** | **P** | **C** |
| **Semester-6** | **6/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit I : Introduction to Management Accounting**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. **Unit 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.

**Unit 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.

**Unit IV : Budgetary Control**

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

**Unit 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.

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| Recent Developments in Management Accounting | |
| Faculty member will impart the knowledge on recent Developments in Management Accounting to the students and these components will not cover in the examination. | |
| |  |  | | --- | --- | | **Text Books:** | | | 1. | Jain S.P. & Narang K.L. 2022 Cost and Management Accounting, Kalyani Publications, | | 2. | Rds. Maheswari,2023 Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. | | 3. | Sharma and Shashi K. Gupta,2022 Management Accounting, Kalyani Publishers, Chennai. | | 4. | Jenitra L Mervin ,Daslton L Cecil, 2022 Management Accounting, Lerantec Press, Chennai. | | 5 | T.S.Reddy& Y. Hari Prasad Reddy, 2022 Management Accounting, Margham Publications,Chennai. | | |
| **Supplementary Readings:** | |
| 1. | Chadwick 2021 The Essence of Management Accounting, Financial Times Publications, England. |
| 2. | Charles T.Horngren and Gary N. Sundem 2021 Introduction to Management Accounting, Pearson, Chennai. |
| 3. | Murthy A and Gurusamy S 2022 ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. |
| 4. | Hansen 2022 Mowen, Cost Management Accounting and Control, South Western College, India. |
| 5 | N.P. Srinivasan, 2022 Management Accounting, New Age publishers, Chennai. |
| **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> |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSC63** | **INCOME TAX LAW & PRACTICE - II** | **L** | **T** | **P** | **C** |
| **Semester-6** | **6/w** |  |  | **4** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit I : Capital Gains**

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

**Unit 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.

**Unit 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.

**Unit 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).

**Unit 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)

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| Recent Amendments in Income Tax Law & Practice |
| Faculty member will impart the knowledge on recent Amendments in Income Tax Law & Practices to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri 2024 Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2. | T.S. Reddy and Hariprasad Reddy, 2024 Income Tax Law and Practice, Margham Publications, Chennai. |
| 3. | Dinkar Pagare, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4. | Mehrotra H.C, Dr.Goyal S.P, 2024 Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5. | T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |

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| **Supplementary Readings:** | |
| 1. | Hariharan N, 2024 Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2. | Bhagwati Prasad, 2024 Income Tax Law and Practice, Vishwa Prakasan, New Delhi. |
| 3. | Vinod K. Singhania, 2024 Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4. | Dr.Vinod K Singhania, Monica Singhania, 2024 Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5. | Mittal Preethi Rani and Bansal Anshika, 2024 Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |

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| **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/> |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 2 | **3** | **2** | **2** | **2** | **2** | **2** | **2** | **2** | 1 | 1 | **2** | 2 | **2** | **3** | **2** | 2 | **3** |
| **CO2** | **3** | **3** | **2** | **2** | **2** | **2** | **2** | **2** | **2** | 2 | 2 | **2** | 2 | **2** | 2 | **2** | **3** | 1 |
| **CO3** | **3** | **3** | **2** | **2** | **2** | **2** | **2** | **2** | **2** | **3** | **3** | **2** | 2 | **2** | **3** | **2** | 2 | **3** |
| **CO4** | **3** | 2 | **2** | **2** | **2** | **2** | **2** | **2** | **2** | **3** | **3** | **2** | 2 | **2** | 1 | **2** | 2 | 1 |
| **CO5** | **3** | **3** | **2** | **2** | **2** | **2** | **2** | **2** | **2** | 2 | 2 | **2** | 1 | **2** | 2 | **2** | 1 | 1 |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE64** | **FINANCIAL MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-6** | **5** |  |  | **3** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit 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.

**Unit 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.

**Unit 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 -

**Unit 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.

**Unit 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.

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| Recent Trends in Financial Management |
| Faculty member will impart the knowledge on recent Trends in Financial Management to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | R.K. Sharma, Shashi K Gupta, 2021 Financial Management, Kalyani Publications, New Delhi. |
| 2. | M.Y. Khan and P.K.Jain, 2022 Financial Management, McGraw Hill Education, Noida. |
| 3. | I.M. Pandey, 2021 Financial Management, Vikas Publications, Noida. |
| 4. | S.N. Maheshwari, 2022 Elements of Financial Management, Sultan Chand & Sons, New Delhi. |
| 5. | Dr.Kulkarni and Dr. Sathya Prasad, 2022 Financial Management, Himalaya Publishing House, Mumbai. |

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| **Supplementary Readings:** | |
| 1. | Prasana Chandra, 2022 Financial Management, Tata McGraw Hill, NewDelhi. |
| 2. | I.M. Pandey, 2021 Financial Management, Vikas Publishing, Noida. |
| 3. | Khan & Jain,2021 Financial Management, Sultan Chand &Sons, New Delhi. |
| 4. | A.Murthy, 2022 Financial Management, ,Margham Publications, Chennai. |
| 5. | J. Srinivasan and P. Periyasamy,2022 Financial Management, Vijay Nicole Publishers, Chennai. |

**Unit I: Introduction**

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.

**Unit II: Objectives of Audit**

Errors & Frauds – Principles of Audits-Types of Audits Audit Planning Liabilities.

**Unit III:Audit Planning**

Auditing Techniques-Basics of Internal audit-procedure and documentation

**Unit IV: Vouching**

Meaning and types of vouching and verification

**Unit V: Appointment and qualification of Auditors**

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| |  |  |  | | --- | --- | --- | | **Text Books:** | | | | 1. | | Sundar K. and Paari, 2021 Auditing Vijay Nicole, Imprints Private Ltd, Chennai. | | 2. | | Saxena, R.G. 2021 Principles of Auditing, Himalaya Publishing House,  New Delhi. | | 3. | | Tandon B.N 2021 Practical Auditing, S.Chand and Co, New Delhi. | | **Supplementary Readings:** | | | | | | 1. | | Natarajan, L. 2021. Auditing Chennai: Margham Publications.Chennai | | | | 2. | | Pagar, D. 2021. Principles and Practice of Auditing, Sultan Chand and Sons. New Delhi | | | | 3. | | Sundar, K., Paari, ANK. 2022. Practical Auditng ,Imprint Private Limited.  New Delhi | | | | 4. | | Tandon, B.N and Sudharsanam, S. 2021. A Handbook of Practical Auditing : S Chand and Company Pvt. Ltd. New Delhi | | | | 5. | | Kamal Gupta**,** 2022 Contemporary Auditing Tata McGraw Hill, New Delhi. | | | |

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

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| **Web Reference:** | |
| 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> |

**Outcome Mapping**

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|  | **Programme Outcomes** | | | | | | | | | | | | **Programme Specific Outcomes** | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** | 1 | **3** | **3** | **3** |
| **CO2** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | 3 | **3** | **3** | 3 | **3** | **3** | 2 | 1 | **3** | **3** | **3** |
| **CO3** | 3 | 3 | **3** | 3 | **3** | **3** | 2 | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO4** | **3** | 1 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** | **3** | 2 | 3 | **3** | 3 | **3** |
| **CO5** | **3** | **3** | **3** | 2 | **3** | **3** | **3** | 2 | **3** | 2 | 2 | **3** | 2 | **3** | **3** | 2 | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE65-1** | **COMPUTER APPLICATIONS IN BUSINESS** | **L** | **T** | **P** | **C** |
| **Semester-6** | **5/w** |  |  | **3** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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. |

**Unit 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.

**Unit 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.

**Unit III : Preparing Presentations**

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations

**Unit 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.

**Unit 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

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| Recent Trends in Computer Applications in Business |
| Faculty member will impart the knowledge on recent Trends in Computer Applications in Business to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 1. | [R Parameswaran](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22R+Parameswaran%22), 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](https://www.mahavirlawhouse.com/books/authors/mansi-bansal), [Sushil Kumar Sharma](https://www.mahavirlawhouse.com/books/authors/sushil-kumar-sharma), Computer Application In Business [,](https://www.mahavirlawhouse.com/books/publishers/taxmann-publications-pvt-ltd) 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. |

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| **Supplementary Readings:** | |
| 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. |
| **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 |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **2** | **2** | **3** | 3 | **3** | **3** | **3** | **2** | **2** | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **3** |
| **CO2** | 2 | **3** | **2** | **3** | **3** | **3** | **3** | **3** | 3 | 1 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **3** |
| **CO3** | 2 | **3** | **2** | **3** | 3 | **3** | **3** | **3** | 3 | 1 | 3 | 2 | 2 | **2** | 2 | **2** | 1 | **3** |
| **CO4** | 2 | **2** | **2** | **3** | 3 | **3** | **3** | **3** | 3 | 1 | 3 | 2 | 2 | **2** | 3 | **2** | **3** | **3** |
| **CO5** |  | **2** | **2** | **3** | **3** | **3** | **3** | **3** | **2** | 1 | **2** | 2 | 2 | **2** | **2** | **2** | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

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| **23UCOSE65-2** | **BASIS OF MS EXCEL** | **L** | **T** | **P** | **C** |
| **Semester-6** | **5/w** |  |  | **3** |

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| **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. |

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| **Course Outcomes:** | |
|  | After the successful completion of the course, the students will be able to: |
| **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 |

**Unit 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.

**Unit 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;

**Unit III : Statistical Analysis**

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

**Unit 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.

**Unit 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.

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| Recent Trends in MS Excel |
| Faculty member will impart the knowledge on recent Trends in MS Excel to the students and these components will not cover in the examination. |

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| **Text Books:** | |
| 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. |

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| **Supplementary Readings:** | |
| 1. | Glyn Davis & BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai. |
| 2. | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. |
| 3. | HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai. |
| 4. | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida. |

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| **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 |

**Outcome Mapping**

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|  | Programme Outcomes | | | | | | | | | | | | Programme Specific Outcomes | | | | | |
| **CO** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **1** | **2** | **3** | **4** | **5** | **6** |
| **CO1** | **2** | **2** | **2** | **3** | 3 | **3** | **3** | **3** | **2** | **2** | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **3** |
| **CO2** | 2 | **3** | **2** | **3** | **3** | **3** | **3** | **3** | 3 | 1 | **2** | **2** | 2 | **2** | **2** | **2** | **3** | **3** |
| **CO3** | 2 | **3** | **2** | **3** | 3 | **3** | **3** | **3** | 3 | 1 | 3 | 2 | 2 | **2** | 2 | **2** | 1 | **3** |
| **CO4** | 2 | **2** | **2** | **3** | 3 | **3** | **3** | **3** | 3 | 1 | 3 | 2 | 2 | **2** | 3 | **2** | **3** | **3** |
| **CO5** |  | **2** | **2** | **3** | **3** | **3** | **3** | **3** | **2** | 1 | **2** | 2 | 2 | **2** | **2** | **2** | **3** | **3** |

**\*3**– Strong, **2-** Medium, **1**- Low

**PROFESSIONAL COMPETENCY SKILL**

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| **23UCOSF66** | **EVENT MANAGEMENT** | **L** | **T** | **P** | **C** |
| **Semester-6** | **2** |  |  | **1** |

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| **Learning Objectives:** | |
| **LO1:** | To gain familiarity with Event Management fundamentals.. |
| **LO2:** | To teach learners about event planning and organisation. |
| **LO3:** | To educate students in understanding how to handle events |
| **LO4:** | To provide students with in-depth understanding of event marketing, advertising, and public relations |
| **LO5:** | To comprehend the Sponsorship proposals |
| Course Outcomes: | |
|  | After the successful completion of the course, the students will be able to: |
| **CO1:** | Demonstrate their abilities to plan a formal event.; |
| **CO2:** | Evaluate, interpret, and communicate the event organization's learning lessons and Success Factors. |
| **CO3:** | Team formation, organisation, and management; |
| **CO4:** | Prepare and exhibit advertising materials; |
| **CO5:** | Develop and organize sponsorship proposals |

Unit I : Introduction

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

Unit II : Event Planning and Organizing

Attributes of a Good Planner, SWOT Analysis, Understanding Customers ’ needs, Target Audience Identification; Process of Event Planning, Conceptualization, Costing, Canvassing, Customization, and Execution. Outsourcing strategies, engaging with vendors, negotiation tactics, accountability and responsibility are all critical success factors. Event Risk Management and Event IT.

Unit III: Management Team

Building and Managing a Team: Nature, attitudes, actions, and practises. Characteristics of a high-performing team. Job requirements and needed skills Team Leader Responsibilities; Business Communication.

### Unit IV: Event Marketing,Advertising, &PR

Marketing's Nature and Process; Branding, Advertising; Publicity and Public Relations. Advertising, merchandising, freebies, contests, promotions, websites, and text messaging are all examples of different types of advertising. Media resources include media invites, news releases, television appearances, and radio interviews. Flyers, posters, invitations, websites, newsletters, blogs, and tweets are all promotional methods.

Unit V: Sponsorship

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship-for event organiser, for sponsor Making a sponsorship database; Sponsorship Type Proposal for Sponsorship Methods of Obtaining Sponsorship; Closing a Sponsorship; Look into sponsorship opportunities. Converting sponsorship into partnership.

### Practical Exercises:

The learners are required to:

1. Prepare a check-list for planning a formal student-led event at your institution, and prepare and present the roles and duties of all members of the organising team, along with timeframes. The student-led event should be structured as a class group activity..
2. Provide a SWOT analysis for the event arranged in accordance with Unit 1 and Critical Success Factors.
3. Plan a team-building activity for the class's pupils to participate in..
4. Create and deliver promotional materials (flyers, posters, blogs, tweets, etc.) and upload them on Facebook, Instagram, LinkedIn, Twitter, and other social media platforms.
5. Prepare a note about the abilities necessary and work duties of the Wedding Planner. Understanding Rituals and the Customer; Wedding Planning: Creating a blueprint, planning a wedding, catering services, and transportation.

**OR**

About Live Events, Live Show Planning, and the Responsibilities of a Live Show Planner. Arrangements for a live show, financing, creating a blueprint, designing a live show plan Understanding technological needs and celebrity management in a live show.

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| Recent Trends in Event Management |
| Faculty member will impart the knowledge on recent trends in event management to the students and these components will not cover in the examination. |

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| Text Books: | |
| 1. | Conway, D. G.(2006).*TheEventManager’sBible.* Devon:HowtobooksLtd. |
| 2. | Goldblatt,J.(2005).*SpecialEvents:EventLeadershipforaNewWorld*.NewJersey:JohnWiley&SonsInc. |
| 3. | Hoyle,L.H.(2002).*EventMarketing.*NewJersey:JohnWiley&SonsInc. |
| 4. | Lynn Van Der Wagan 2010 Event Management Pearsons USA |

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| Supplementary Readings: | |
| 1. | Guy Masterman 2014 Strategic Sports Event Management Rutledge, London |
| 2. | Laura Capell 2013 Even Management for Dummies Wiley USA |
| 3. | Hoshi Bhiwandiwala 2017 Event Management Nirali Prasham, New Delhi |
| 4. | Razaq Raj and James 2014 Musgrawe Event Management and Sustainability CABI UK  Note: Latest edition of the books may be used |

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| **23UCOSX67** | **EXTENSION ACTIVITY** | **L** | **T** | **P** | **C** |
| **Semester-6** | **-** |  |  | **2** |

**A under graduate Programme degree may be awarded if a student completes any one of the following**

**1.National Cade Crops**

**2.National Service Scheme**

**3.Youth Red Cross**

**4.Red Ribbon Club**

**5.Rotary Club**

**6.Sports**

**7. College/Department Association Activities**

**(Refer to the Regulations for additional information)**