M.Com. (Five-Year) Programme

Regulations and Curriculum 2019

Department of Commerce
ANNAMALAI UNIVERSITY

REGULATIONS FOR THE FIVE-YEAR INTEGRATED POST GRADUATE PROGRAMMES UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

These Regulations are common to all the students admitted to the Five Year Integrated Master’s Programmes in the Faculties of Arts, Science, Indian Languages, Marine Sciences, and Education from the academic year 2019-2020 onwards.

1. Definitions and Nomenclature

1.1 University refers to Annamalai University.

1.2 Department means any of the academic departments and academic centres at the University.

1.3 Discipline refers to the specialization or branch of knowledge taught and researched in higher education. For example, Botany is a discipline in the Natural Sciences, while Economics is a discipline in Social Sciences.

1.4 Programme encompasses the combination of courses and/or requirements leading to a Degree. For example, M.A., M.Sc. M.Com

1.5 Course is an individual subject in a programme. Each course may consist of Lectures/Tutorials/Laboratory work/Seminar/Project work/Experiential learning/ Report writing/viva-voce etc. Each course has a course title and is identified by a course code.

1.6 Curriculum encompasses the totality of student experiences that occur during the educational process.

1.7 Syllabus is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, policies, evaluation, grading, learning resources and course calendar.

1.8 Academic Year refers to the annual period of sessions of the University that comprises two consecutive semesters.

1.9 Semester is a half-year term that lasts for a minimum of 90 working days. Each academic year is divided into two semesters.

1.10 Choice Based Credit System A mode of learning in higher education that enables a student to have the freedom to select his/her own choice of elective courses across various disciplines for completing the Degree programme.

1.11 Core Course is mandatory and an essential requirement to qualify for the Degree.

1.12 Elective Course is a course that a student can choose from a range of alternatives.

1.13 Value-added Courses are optional courses that complement the students’ knowledge and skills and enhance their employability.

1.14 Experiential Learning is a process of learning through experience. It is specifically defined as "learning through reflection on doing".

1.15 Extension activities are the activities that provide a link between the University and the community such as lab-to-land, literacy, population education, health awareness and environmental awareness programmes. These are integrated within the curricula with a view to sensitise the students about Institutional Social Responsibility (ISR).

1.16 Credit refers to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.
1.17 **Credit Hour** refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.

1.18 **Programme Outcomes (POs)** are statements that describe crucial and essential knowledge, skills, and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.

1.19 **Programme Specific Outcomes (PSOs)** are statements that list what the graduate of a specific programme should be able to do at the end of the programme.

1.20 **Learning Objectives also known as Course Objectives** are statements that define the expected goal of a course in terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.

1.21 **Course Outcomes (COs)** are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.

1.22 **Grade Point Average (GPA)** is the average of the grades acquired in various courses that a student has taken in a semester. The formula for computing GPA is given in Section 11.3

1.23 **Cumulative Grade Point Average (CGPA)** is a measure of overall cumulative performance of a student over all the semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters.

1.24 **Letter Grade** is an index of the performance of a student in a particular course. Grades are denoted by the letters S, A, B, C, D, E, and RA.

2. **Programmes Offered and Eligibility Criteria**

The Integrated Programmes offered by the University and the eligibility criteria are detailed below.

<table>
<thead>
<tr>
<th>Faculty of Arts</th>
<th>Programme</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>M.A. English</td>
<td></td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto.</td>
</tr>
<tr>
<td>M.A. History</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. Political Science</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. Economics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. Sociology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. Population and Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.Lib.I.Sc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. Rural Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M.A. English</td>
<td></td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto (Commerce and Accountancy Group only)</td>
</tr>
<tr>
<td>M.Com.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Faculty of Science</th>
<th>Programme</th>
<th>Eligibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>M.Sc. Mathematics</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum aggregate of 40% marks under academic stream in the following subjects viz. Mathematics, Physics &amp; Chemistry</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Physics</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum aggregate of 40% marks under academic stream in the following subjects viz. Physics, Chemistry &amp; Mathematics</td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td>Qualification</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Botany</td>
<td>A pass in H.S.E. (10+2 level) regular or vocational with Botany/Biology or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Vocational course with Agriculture/Plant Protection as one of the courses.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Biotechnology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream</td>
<td></td>
</tr>
<tr>
<td></td>
<td>with a minimum aggregate of 40% marks in any one of the following combinations: 1. Physics, Chemistry &amp; Mathematics 2. Physics, Chemistry &amp; Biology 3. Physics, Chemistry &amp; Botany 4. Physics, Chemistry &amp; Zoology 5. Physics, Chemistry &amp; Biochemistry</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Microbiology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream</td>
<td></td>
</tr>
<tr>
<td></td>
<td>with Physics, Chemistry and Biology or Computer Science or Biochemistry or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Home Science or Agri. or any Vocational Course with Biology or Botany and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Zoology.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Geology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent with Science Subjects.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Statistics</td>
<td>A pass in H.S.E. (10+2 level) OR an Equivalent examination thereto under</td>
<td></td>
</tr>
<tr>
<td></td>
<td>academic stream with Mathematics / Statistics / Business Mathematics /</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Computer Science as one of the subjects.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Zoology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum</td>
<td></td>
</tr>
<tr>
<td></td>
<td>aggregate of 40% marks under academic stream in the following subjects viz.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Physics, Chemistry and Biology or Zoology and Botany.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Software Engineering</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream</td>
<td></td>
</tr>
<tr>
<td></td>
<td>with Mathematics, as one of the Subjects.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Information Technology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream</td>
<td></td>
</tr>
<tr>
<td></td>
<td>with Mathematics as one of the subjects.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Ocean Science &amp; Technology</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto under Academic Stream</td>
<td></td>
</tr>
<tr>
<td></td>
<td>in the following subjects Mathematics, Physics, Chemistry &amp; Biology.</td>
<td></td>
</tr>
<tr>
<td>M.A. Tamil</td>
<td>A pass in H.S.E. (10+2 level) OR Equivalent thereto.</td>
<td></td>
</tr>
<tr>
<td>M.Sc. Clinical Psychology</td>
<td>A pass in H.S.E. (10 + 2) OR Equivalent thereto.</td>
<td></td>
</tr>
</tbody>
</table>

2.1 In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for all the above Programmes.

3. Reservation Policy
Admission to the various programmes will be strictly based on the reservation policy of the Government of Tamil Nadu.

4. Programme Duration
4.1 The Five Year Master’s Programmes consist of five academic years and ten semesters.
4.2 Each academic year is divided into two semesters, the first being from July to November and the second from December to April.
4.3 Each semester will have 90 working days (18 weeks).

5. Programme Structure
5.1 The Five Year Integrated Programme consists of Language Courses, Core Courses, Allied Courses, Elective Courses, Soft Skills, Experiential Learning and Project. Students shall also participate in Extension Activities as part of their curriculum. (Annexure I)
5.2 **Language Courses**
5.2.1 Each student shall take two languages of four courses each, one in each semester for the first two years of the programme.

5.2.2 Language-I shall be Tamil or another language such as Hindi or French.

5.2.3 Language-II shall be English.

5.3 **Core courses**
5.3.1 These are a set of compulsory courses essential for each programme.

5.3.2 The core courses include both Theory (Core Theory) and Practical (Core Practical) courses.

5.4 **Allied Courses**
5.4.1 Each student shall take courses in two disciplines allied to the main subject of the programme in the first four semesters.

5.4.2 In Arts, Indian Languages, and Education, there will be three Theory Courses each for Allied-I and Allied-II.

5.4.3 In Science and Marine Sciences, each allied discipline shall have two Theory courses and one Practical course each for Allied-I and Allied-II.

5.5 **Elective Courses**
5.5.1 Students shall take a combination of both DEs and IDEs.

5.6 **Soft Skills**
5.6.1 Soft skills are intended to enable students to acquire attributes that enhance their performance and achieve their goals with complementing hard skills.

5.6.2 Soft skills include communication skills, computer skills, social skills, leadership traits, team work, development of emotional intelligence quotients, among others.

5.6.3 Each student shall choose four courses on soft skills from the First to the Sixth Semester from a range of courses offered.

5.7 **Value Education**
All students shall take a course on Value Education that includes human values, sustainable development, gender equity, ethics and human rights.

5.8 **Experiential Learning**
5.8.1 Experiential learning provides opportunities to students to connect principles of the discipline with real-life situations.

5.8.2 In-plant training/field trips/internships/industrial visits (as applicable) fall under this category.

5.9 **Extension Activities**
5.9.1 It is mandatory for every student to participate in extension activities.
5.9.2 All the students shall enrol under NSS/NCC/YRC/RRC or any other Service Organisation in the University.

5.9.3 Students shall put in a minimum attendance of 40 hour in a year duly certified by the Programme Co-ordinator.

5.9.4 Extension activities shall be conducted outside the class hours.

5.10 Project
5.10.1 Each student shall undertake a Project in the final semester.

5.10.2 The Head of the Department shall assign a Project Supervisor to all the students.

5.10.3 The Project Supervisor shall assign a topic for project and monitor the progress of the student periodically.

5.10.4 Students who wish to undertake project work in recognised institutions/industry shall obtain prior permission from the University. The Project Supervisor will be from the host institute, while the Co-Supervisor shall be a faculty in the parent department.

5.11 Value added Courses (VACs)
5.11.1 Students may also opt to take Value added Courses beyond the minimum credits required for award of the Degree. VACs are outside the normal credit paradigm.

5.11.2 VACs enhance the students’ employability and life skills. VACs are listed in the University website and in the regulations on Interdepartmental Electives and VACs.

5.11.3 Each VAC carries 2 credits with 30 hours of instruction, of which 60% (18 hours) shall be Theory and 40% (12 hours) Practical.

5.11.4 Classes for VACs are conducted beyond the regular class hours and preferably in the VIII and IX Semesters.

5.3 Online Courses
The Heads of Departments shall facilitate enrolment of students in Massive Open Online Courses (MOOCs) platform such as SWAYAM to provide academic flexibility and enhance the academic career of students.

5.4.1 Students who successfully complete a course in the MOOC platform shall be exempted from one elective course of the programme.

5.4.2 Credit Assignment
Each course is assigned credits and credit hours on the following basis:
1 Credit is defined as
1 Lecture period of one hour per week over a semester
1 Tutorial period of one hour per week over a semester
1 Practical/Project period of two or three hours (depending on the discipline) per week over a semester.

6 Attendance
6.1 Each faculty handling a course shall be responsible for the maintenance of Attendance and Assessment Record for students who have registered for the course.

6.2 The Record shall contain details of the students’ attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organisation of lesson plan of the Course Instructor.

6.3 The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.
6.4 At the end of the semester, the record shall be duly signed by the Course Instructor and the Head of the Department and placed in safe custody for any future verification.

6.5 The Course Instructor shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.

6.6 Each student should earn minimum of 75% attendance in the courses of the particular semester failing which he or she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.

6.7 Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness.

7. Mentor-Mentee System
7.1 To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.

7.2 The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

7.3 The Mentors shall also help their mentees to choose appropriate electives and value-added courses, apply for scholarships, undertake projects, prepare for competitive examinations such as NET/SET, GATE etc., attend campus interviews and participate in extracurricular activities.

8. Examinations
8.1 The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).

8.2 There will be two CIA Tests and one ESE in each semester.

8.3 The Question Papers will be framed to test different levels of learning based on Bloom’s taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

8.4 Continuous Internal Assessment Tests
8.4.1 The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.

8.4.2 The students are to be informed in advance about the assessment procedures.

8.4.3 The pattern of question paper will be decided by the respective faculty.

8.4.4 CIA Test-I will cover the syllabus of the first two units while CIA Test-II will cover the last three units.

8.4.5 CIA Tests will be for one to three hours duration depending on the quantum of syllabus.
8.4.6 A student cannot repeat the CIA Test-I and CIA Test-II. However, if for any valid reason, the student is unable to attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

8.5 End Semester Examinations (ESEs)
8.5.1 The ESEs for the odd semester will be conducted in November and for the even semester in May.

8.5.2 A candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and May in the subsequent semester/year.

8.5.3 The ESE will be of three hours duration and will cover the entire syllabus of the course.

9 Evaluation

9.1 Marks Distribution
9.1.1 Each course, both Theory and Practical as well as Project/Internship/Field work/In-plant training shall be evaluated for a maximum of 100 marks.

9.1.2 For the theory courses, CIA Tests will carry 25% and the ESE, 75% of the marks.

9.1.3 For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.

9.2 Assessment of CIA Tests
9.2.1 For the CIA Tests, the assessment will be done by the Course Instructor

9.2.2 For the Theory Courses, the break-up of marks shall be as follows:

<table>
<thead>
<tr>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test-I &amp; Test-II</td>
</tr>
<tr>
<td>Seminar</td>
</tr>
<tr>
<td>Assignment</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

9.2.3 For the Practical Courses (wherever applicable), the break-up of marks shall be as follows:

<table>
<thead>
<tr>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test-I</td>
</tr>
<tr>
<td>Test-II</td>
</tr>
<tr>
<td>Viva-voce and Record</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

9.3 Assessment of End-Semester Examinations

9.3.1 Single Evaluation for the ESE is done by the Course Teachers.

9.3.2 In case of grievence received from the student, second evaluation will be done as per the rules.

9.4 Assessment of Project/Dissertation
9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.

9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.
9.4.3 CIA for Project will consist of Review of literature survey, experimentation/field work, attendance etc.

9.4.4 The Project Report evaluation and viva-voce will be conducted by a committee constituted by the Head of the Department.

9.4.5 The Project Evaluation Committee will comprise of the Head of the Department, Project Supervisor, and a senior faculty.

9.4.7 The marks shall be distributed as follows:

<table>
<thead>
<tr>
<th>Continuous Internal Assessment (25 Marks)</th>
<th>End Semester Examination (75 Marks)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review-I 10</td>
<td>Review-II: 15</td>
</tr>
<tr>
<td></td>
<td>Project / Dissertation Evaluation</td>
</tr>
<tr>
<td></td>
<td>Viva-voce</td>
</tr>
<tr>
<td></td>
<td>50</td>
</tr>
<tr>
<td></td>
<td>25</td>
</tr>
</tbody>
</table>

9.5 Assessment of Value-added Courses

9.5.1 VACs shall be evaluated completely by Internal Examiners.

9.5.2 Two CIA Tests shall be conducted during the semester by the Department(s)offering VAC.

9.5.3 A committee consisting of the Head of the Department, faculty handling the course and a senior faculty member shall monitor the evaluation process.

9.5.4 The grades obtained in VACs will not be included for calculating the GPA.

9.6 Passing Minimum

9.6.1 A candidate is declared to have passed in each course if he/she secures not less than 40% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.

9.6.4 A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

10. Conferment of the Master's Degree

A candidate who has secured a minimum of 50% marks in all courses prescribed in the programme and earned the minimum required credits shall be considered to have passed the Master’s Programme.

11. Marks and Grading

11.1 The performance of students in each course is evaluated in terms of Grade Point (GP).

11.2 The sum total performance in each semester is rated by Grade Point Average (GPA) while Cumulative Grade Point Average (CGPA) indicates the Average Grade Point obtained for all the courses completed from the first semester to the current semester.

11.3 The GPA is calculated by the formula

\[
GPA = \frac{\sum_{i=1}^{n} C_i G_i}{\sum_{i=1}^{n} C_i}
\]

where, \(C_i\) is the Credit earned for the Course \(i\) in any semester, \(G_i\) is the Grade Point obtained by the student for the Course \(i\) and \(n\) is the number of Courses passed in that semester.

11.4 CGPA is the Weighted Average Grade Point of all the Courses passed starting from the first semester to the current semester.
\[ CGPA = \frac{\sum_{i=1}^{m} \sum_{i=1}^{n} C_i G_i}{\sum_{i=1}^{m} \sum_{i=1}^{n} C_i} \]

where, \( C_i \) is the Credit earned for the Course \( i \) in any semester; \( G_i \) is the Grade Point obtained by the student for the Course \( i \) and \( n \) is the number of Courses passed in that semester. \( m \) is the number of semesters.

11.5 Evaluation of the performance of the student will be rated as shown in the Table.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Grade Points</th>
<th>Marks %</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>10</td>
<td>90 and above</td>
</tr>
<tr>
<td>A</td>
<td>9</td>
<td>80-89</td>
</tr>
<tr>
<td>B</td>
<td>8</td>
<td>70-79</td>
</tr>
<tr>
<td>C</td>
<td>7</td>
<td>60-69</td>
</tr>
<tr>
<td>D</td>
<td>6</td>
<td>55-59</td>
</tr>
<tr>
<td>E</td>
<td>5</td>
<td>50-54</td>
</tr>
<tr>
<td>RA</td>
<td>0</td>
<td>Less than 50</td>
</tr>
<tr>
<td>W</td>
<td>0</td>
<td>Withdrawn from the examination</td>
</tr>
</tbody>
</table>

11.6 Classification of Results. The successful candidates are classified as follows:

11.6.1 For **First Class with Distinction**: Candidates who have passed all the courses prescribed in the Programme in the first attempt with a CGPA of 8.25 or above within the programme duration. Candidates who have withdrawn from the End Semester Examinations are still eligible for First Class with Distinction (See Section 12 for details).

11.6.2 For **First Class**: Candidates who have passed all the courses with a CGPA of 6.5 or above.

11.6.3 For **Second Class**: Candidates who have passed all the courses with a CGPA between 5.0 to less than 6.5.

11.6.4 Candidates who obtain highest marks in all examinations at the first appearance alone will be considered for University Rank.

11.7 Course-Wise Letter Grades

11.7.1 The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.

11.7.2 A candidate is considered to have completed a course successfully and earned the credits if he/she secures an overall letter grade other than RA.

11.7.3 A course successfully completed cannot be repeated for the purpose of improving the Grade Point.

11.7.4 A letter grade RA indicates that the candidate shall reappear for that course. The RA Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/Even semester in which the student has appeared for clearance of the arrears.

11.7.5 If a student secures RA grade in the Project Work/Field Work/Practical Work/Dissertation, he/she shall improve it and resubmit if it involves only rewriting/
incorporating the clarifications suggested by the evaluators or he/she can re-register and carry out the same in the subsequent semesters for evaluation.

12. **Provision for Withdrawal from the End Semester Examination**

12.1 The letter grade W indicates that a candidate has withdrawn from the examination.

12.2 A candidate is permitted to withdraw from appearing in the ESE for one course or courses in **ANY ONE** of the semesters **ONLY** for exigencies deemed valid by the University authorities.

12.3 **Permission for withdrawal from the examination shall be granted only once during the entire duration of the programme.**

12.3 Application for withdrawal shall be considered **only** if the student has registered for the course(s), fulfilled the requirements for attendance and CIA tests.

12.4 The application for withdrawal shall be made ten days prior to the commencement of the examination and duly approved by the Controller of Examinations. Notwithstanding the mandatory prerequisite of ten days notice, due consideration will be given under extraordinary circumstances.

12.5 Withdrawal is **not** granted for arrear examinations of courses in previous semesters and for the final semester examinations.

12.6 Candidates who have been granted permission to withdraw from the examination shall reappear for the course(s) when the course(s) are offered next.

12.7 Withdrawal shall not be taken into account as an appearance for the examination when considering the eligibility of the student to qualify for First Class with Distinction.

13. **Academic misconduct**

Any action that results in an unfair academic advantage/interference with the functioning of the academic community constitutes academic misconduct. This includes but is not limited to cheating, plagiarism, altering academic documents, fabrication/falsification of data, submitting the work of another student, interfering with other students' work, removing/defacing department library or computer resources, stealing other students' notes/assignments, electronically interfering with other students'/University's intellectual property. Since many of these acts may be committed unintentionally due to lack of awareness, students shall be sensitised on issues of academic integrity and ethics.

14. **Transitory Regulations**

Wherever there has been a change of syllabi, examinations based on the existing syllabus will be conducted for two consecutive years after implementation of the new syllabus in order to enable the students to clear the arrears. Beyond that, the students will have to take up their examinations in equivalent subjects, as per the new syllabus, on the recommendation of the Head of the Department concerned.

15. Notwithstanding anything contained in the above pages as Rules and Regulations governing the Five Year Integrated Master's Programmes at Annamalai University, the Syndicate is vested with the powers to revise them from time to time on the recommendations of the Academic Council.
### Programme Structure

(For students admitted from the academic year 2019-2020)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/Week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>L</td>
<td>P</td>
</tr>
<tr>
<td><strong>Semester-I</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC11</td>
<td>Language-I: நாக தமிழ்கிணறு யெழுதபுரை</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC12</td>
<td>Language-II: English Through Literature I: Prose</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMA13</td>
<td>Allied: 1 Business Communication</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA14</td>
<td>Allied: 2 Business Economics</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENSC15</td>
<td>Environmental Studies</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>19ICOMC16</td>
<td>Core 1: Business Organisation</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total Credit from Semester I</strong></td>
<td></td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td><strong>Semester-II</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC21</td>
<td>Language-I: பாது தமிழ்கிணறு தமிழ்கிணறு யெழுதபுரை</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC22</td>
<td>Language-II: English Through Literature II: Poetry</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICSGA23</td>
<td>Sustainability, Gender and Human values</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>19ICOMC24</td>
<td>Core 2: Elements of Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC25</td>
<td>Core 3: Management Concepts</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA26</td>
<td>Allied 3: Computerized Accounting System</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Elective 1</td>
<td>Departmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Credit from Semester II</strong></td>
<td></td>
<td>22</td>
<td>22</td>
</tr>
<tr>
<td><strong>Semester-III</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC31</td>
<td>Language-I: அருபது தமிழ்கிணறு கி.பு.யெழுதபுரை</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC32</td>
<td>Language-II: English Through Literature III: Drama</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMC33</td>
<td>Core 4: Financial Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC34</td>
<td>Core 5: Marketing</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICEAP35</td>
<td>Extension Activities</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>19ICIAA36</td>
<td>Allied 4: Computer and its Applications</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Elective 2</td>
<td>Departmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ISSC300</td>
<td>Soft Skills: 1 Communication Skills</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Credit from Semester III</strong></td>
<td></td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td><strong>Semester-IV</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC41</td>
<td>Language-I: நாக தமிழ்கிணறு வெளிப்புரை வெழுதபுரை</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC42</td>
<td>Language-II: English Through</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Subject</td>
<td>Code</td>
<td>Type</td>
<td>Credits</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>--------</td>
<td>-------------</td>
<td>---------</td>
</tr>
<tr>
<td>Literature IV: Short Story</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC43 Core: 6 Corporate Accounting</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC44 Core: 7 Banking Theory Law and Practice</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMA45 Allied 5: Statistical Methods</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMA46 Allied 6: Management Information System</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>Elective 3 Departmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC400 Soft Skills 2 Personality Development</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total Credit from Semester IV</strong></td>
<td>26</td>
<td>26</td>
<td>200</td>
</tr>
<tr>
<td>Semester-V</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC51 Core: 8 Cost Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC52 Core: 9 Co-operative Movement in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC53 Core: 10 Business Law</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC54 Core: 11 Principles of Auditing</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Elective 4: Departmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC500 Soft Skills 3 Time and Stress Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>19ICELP58 Experiential Learning</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total Credit from Semester V</strong></td>
<td>27</td>
<td>27</td>
<td>175</td>
</tr>
<tr>
<td>Semester-VI</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC61 Core: 12 Management Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC62 Core: 13 Taxation in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC63 Core: 14 Entrepreneurial Development</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC64 Core: 15 Company Law and Administration</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>Elective 5: Departmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICNVE67 Value Education</td>
<td>2</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>19ISSC600 Soft Skills 4 Employability Skills</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total Credit from Semester VI</strong></td>
<td>25</td>
<td>25</td>
<td>175</td>
</tr>
<tr>
<td>Semester-VII</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC71 Core 16: Business Environment</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC72 Core:17Advanced Financial Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC73 Core: 18 Banking and Insurance</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC74 Core:19 Digital Marketing</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Elective 1: Interdepartmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester VII</strong></td>
<td>22</td>
<td>22</td>
<td>125</td>
</tr>
<tr>
<td>Semester-VIII</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC81 Core 20: Human Resource Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC82 Core 21:Financial Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC83 Core 22: Business Research Methods</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC84 Core 23: Business Analytics</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Elective 6: Departmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 2: Interdepartmental Elective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester VIII</strong></td>
<td>25</td>
<td>25</td>
<td>150</td>
</tr>
<tr>
<td>Semester-IX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC91 Core 24: Accounting for Managerial Decisions</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC92 Core 25: Income Tax Law &amp; Practice</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC93 Core 26: Advanced Corporate Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Credits</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td>19ICOMP94</td>
<td>Core 27: Institutional Training/Internship</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Elective 7: Departmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Elective 3: Interdepartmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester IX</strong></td>
<td><strong>26</strong></td>
<td><strong>26</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-X*</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC101</td>
<td>Core 28: Advanced Cost Accounting</td>
<td>5</td>
<td>5</td>
<td>75</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMC102</td>
<td>Core 29: Corporate Tax Planning &amp; Management</td>
<td>4</td>
<td>4</td>
<td>75</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMC103</td>
<td>Core 30: Security Analysis and Portfolio Management</td>
<td>5</td>
<td>5</td>
<td>75</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMP104</td>
<td>Project and Viva-voce</td>
<td>8</td>
<td>8</td>
<td>75</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester X</strong></td>
<td><strong>22</strong></td>
<td><strong>22</strong></td>
<td><strong>100</strong></td>
<td><strong>100</strong></td>
<td><strong>500</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Overall Total Credits from I to X Semester</strong></td>
<td><strong>240</strong></td>
<td><strong>240</strong></td>
<td><strong>1575</strong></td>
<td><strong>4725</strong></td>
<td><strong>6300</strong></td>
</tr>
</tbody>
</table>

*Note: Course codes in X semester are in ten digits*
## Programme Structure

(For students admitted from the academic year 2019-2020)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/Week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>L  P  C</td>
<td>CIA  ESE  Total</td>
</tr>
<tr>
<td><strong>Semester-I</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC11</td>
<td>Language-I: நான் இலக்கியமும் நாட்களும்</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19IENGC12</td>
<td>Language–II: English Through Literature I: Prose</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMA13</td>
<td>Allied: 1 Business Communication</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMA14</td>
<td>Allied: 2 Business Economics</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19IENSC15</td>
<td>Environmental Studies</td>
<td>2  2  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMC16</td>
<td>Core 1: Business Organisation</td>
<td>5  5  25</td>
<td>75  100</td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester I</strong></td>
<td>20 20 150</td>
<td>450 600</td>
</tr>
<tr>
<td><strong>Semester-II</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC21</td>
<td>Language-I: பாடி இலக்கியமும் சிங்கல்கியமும்</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19IENGC22</td>
<td>Language–II: English Through Literature II: Poetry</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICSGA23</td>
<td>Sustainability, Gender and Human values</td>
<td>2  2  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMC24</td>
<td>Core 2: Elements of Accounting</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMC25</td>
<td>Core 3: Management Concepts</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMA26</td>
<td>Allied 3: Computerized Accounting System</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td></td>
<td>Elective:1 Departmental Elective</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester II</strong></td>
<td>22 22 175</td>
<td>525 700</td>
</tr>
<tr>
<td><strong>Semester-III</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC31</td>
<td>Language-I: அறிக்கையமும் கப்பியமும்</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19IENGC32</td>
<td>Language–II: English Through Literature III: Drama</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMC33</td>
<td>Core 4: Financial Accounting</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICOMC34</td>
<td>Core 5: Marketing</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICEAP35</td>
<td>Extension Activities</td>
<td>1  1  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ICIAA36</td>
<td>Allied 4: Computer and its Applications</td>
<td>4  4  25</td>
<td>75  100</td>
</tr>
<tr>
<td></td>
<td>Elective 2: Departmental Elective</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19ISSC300</td>
<td>Soft Skills:1 Communication Skills</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td></td>
<td><strong>Total Credit from Semester III</strong></td>
<td>25 25 175</td>
<td>525 700</td>
</tr>
<tr>
<td><strong>Semester-IV</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ITAMC41</td>
<td>Language-I: சலை இலக்கியமும் பூங்கையமும்</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>19IENGC42</td>
<td>Language–II: English Through</td>
<td>3  3  25</td>
<td>75  100</td>
</tr>
<tr>
<td>Semester IV</td>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>19ICOMC43</td>
<td>Core: 6 Corporate Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC44</td>
<td>Core: 7 Banking Theory Law and Practice</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA45</td>
<td>Allied 5: Statistical Methods</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA46</td>
<td>Allied 6: Management Information System</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ISSC400</td>
<td>Soft Skills 2 Personality Development</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Total Credit from Semester IV</td>
<td>26</td>
<td>26</td>
<td>200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-V</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Semester</th>
<th>University Credits</th>
<th>Subject Credits</th>
<th>Co-ordinated Credits</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC51</td>
<td>Core: 8 Cost Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC52</td>
<td>Core: 9 Co-operative Movement in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC53</td>
<td>Core: 10 Business Law</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC54</td>
<td>Core: 11 Principles of Auditing</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 4: Departmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC500</td>
<td>Soft Skills 3 Time and Stress Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICELP58</td>
<td>Experiential Learning</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Credit from Semester V</td>
<td>27</td>
<td>27</td>
<td>175</td>
<td>525</td>
<td>700</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-VI</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Semester</th>
<th>University Credits</th>
<th>Subject Credits</th>
<th>Co-ordinated Credits</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC61</td>
<td>Core: 12 Management Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC62</td>
<td>Core: 13 Taxation in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC63</td>
<td>Core: 14 Entrepreneurial Development</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC64</td>
<td>Core: 15 Company Law and Administration</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 5: Departmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICNVE67</td>
<td>Value Education</td>
<td>2</td>
<td>2</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC500</td>
<td>Soft Skills 4 Employability Skills</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Credit from Semester VI</td>
<td>25</td>
<td>25</td>
<td>175</td>
<td>525</td>
<td>700</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-VII</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Semester</th>
<th>University Credits</th>
<th>Subject Credits</th>
<th>Co-ordinated Credits</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC71</td>
<td>Core: 16 Business Environment</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC72</td>
<td>Core: 17 Advanced Financial Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC73</td>
<td>Core: 18 Banking and Insurance</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC74</td>
<td>Core: 19 Digital Marketing</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 1: Interdepartmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Credit from Semester VII</td>
<td>22</td>
<td>22</td>
<td>125</td>
<td>375</td>
<td>500</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-VIII</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Semester</th>
<th>University Credits</th>
<th>Subject Credits</th>
<th>Co-ordinated Credits</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC81</td>
<td>Core 20: Human Resource Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC82</td>
<td>Core 21: Financial Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC83</td>
<td>Core 22: Business Research Methods</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC84</td>
<td>Core 23: Business Analytics</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 6: Departmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 2: Interdepartmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Credit from Semester VIII</td>
<td>25</td>
<td>25</td>
<td>150</td>
<td>450</td>
<td>600</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-IX</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Semester</th>
<th>University Credits</th>
<th>Subject Credits</th>
<th>Co-ordinated Credits</th>
<th>Total Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC91</td>
<td>Core 24: Accounting for Managerial Decisions</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC92</td>
<td>Core 25: Dynamics of Banking</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC93</td>
<td>Core 26: Principles and Practice of Life Insurance</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMP94</td>
<td>Core 27: Institutional Training/Internship</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 7: Departmental Elective</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
<td>-------------------</td>
<td>-----</td>
<td>----</td>
<td>----</td>
<td>----</td>
<td>-----</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elective 3: Interdepartmental Elective</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Credit from Semester IX</td>
<td></td>
<td>26</td>
<td>26</td>
<td>150</td>
<td>450</td>
<td>600</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Semester-X*</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC101</td>
<td>Core 28: Bank Credit and Risk Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMC102</td>
<td>Core 29: Export Import Procedures and Documentation</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMC103</td>
<td>Core 30: Principles and Practice of General Insurance</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
<tr>
<td>19ICOMP104</td>
<td>Project and Viva-voce</td>
<td>8</td>
<td>8</td>
<td>25</td>
<td>75</td>
<td>100</td>
</tr>
</tbody>
</table>

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Credit from Semester X</td>
<td></td>
<td>22</td>
<td>22</td>
<td>100</td>
<td>300</td>
<td>500</td>
</tr>
<tr>
<td>Overall Total Credit from I to X Semesters</td>
<td></td>
<td>240</td>
<td>240</td>
<td>1575</td>
<td>4725</td>
<td>6300</td>
</tr>
<tr>
<td>19IPSCI106</td>
<td>Constitution of India</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Note: Course codes in X semester are in ten digits
## Programme Structure
(For students admitted from the academic year 2019-2020)

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/Week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>L</td>
<td>P</td>
</tr>
<tr>
<td>19ITAMC11</td>
<td>Language-I: நாடக  நாடகியலம்</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC12</td>
<td>Language-II: English Through Literature I: Prose</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMA13</td>
<td>Allied: 1 Business Communication</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA14</td>
<td>Allied: 2 Business Economics</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENSC15</td>
<td>Environmental Studies</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>19ICOMC16</td>
<td>Core 1: Business Organisation</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Total Credit from Semester I</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>19ITAMC21</td>
<td>Language-I: பாகசு பாகசியலம்</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC22</td>
<td>Language-II:English Through Literature II: Poetry</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICSGA23</td>
<td>Sustainability, Gender and Human values</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>19ICOMC24</td>
<td>Core 2: Elements of Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC25</td>
<td>Core 3: Management Concepts</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA26</td>
<td>Allied 3: Computerized Accounting System</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMC26</td>
<td>Elective:1 Departmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Total Credit from Semester II</td>
<td>22</td>
<td>22</td>
</tr>
<tr>
<td>19ITAMC31</td>
<td>Language-I: ஆரை ஆரையலம்</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC32</td>
<td>Language-II: English Through Literature III: Drama</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMC33</td>
<td>Core 4: Financial Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC34</td>
<td>Core 5: Marketing</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICEAP35</td>
<td>Extension Activities</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>19ICIAA36</td>
<td>Allied 4: Computer and its Applications</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ISSC300</td>
<td>Elective 2: Departmental Elective</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Soft Skills:1 Communication Skills</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Total Credit from Semester III</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>19ITAMC41</td>
<td>Language-I: சமையல சமையலம்</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19IENGC42</td>
<td>Language-II: English Through Literature IV: Short Story</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>19ICOMC43</td>
<td>Core: 6 Corporate Accounting</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMC44</td>
<td>Core:7 Banking Theory Law and Practice</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Sem I</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------</td>
<td>---------</td>
<td>-------</td>
</tr>
<tr>
<td>19ICOMA45</td>
<td>Allied 5: Statistical Methods</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>19ICOMA46</td>
<td>Allied 6: Management Information System</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Elective 3</strong></td>
<td><strong>Departmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
</tr>
<tr>
<td>19ISSC400</td>
<td>Soft Skills 2 Personality Development</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total Credit from Semester IV</strong></td>
<td><strong>26</strong></td>
<td><strong>26</strong></td>
<td><strong>200</strong></td>
</tr>
</tbody>
</table>

**Semester-V**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC51</td>
<td>Core: 8 Cost Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC52</td>
<td>Core: 9 Co-operative Movement in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC53</td>
<td>Core: 10 Business Law</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC54</td>
<td>Core: 11 Principles of Auditing</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 4</strong>: <strong>Departmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC500</td>
<td>Soft Skills 3 Time and Stress Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICELP58</td>
<td>Experiential Learning</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester V</strong></td>
<td><strong>27</strong></td>
<td><strong>27</strong></td>
<td><strong>175</strong></td>
<td><strong>525</strong></td>
<td><strong>700</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Semester-VI**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC61</td>
<td>Core: 12 Management Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC62</td>
<td>Core: 13 Taxation in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC63</td>
<td>Core: 14 Entrepreneurial Development</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC64</td>
<td>Core: 15 Company Law and Administration</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 5</strong>: <strong>Departmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICNVE67</td>
<td>Value Education</td>
<td>2</td>
<td>2</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ISSC600</td>
<td>Soft Skills 4 Employability Skills</td>
<td>3</td>
<td>3</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester VI</strong></td>
<td><strong>25</strong></td>
<td><strong>25</strong></td>
<td><strong>175</strong></td>
<td><strong>525</strong></td>
<td><strong>700</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Semester-VII**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC71</td>
<td>Core 16: Business Environment</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC72</td>
<td>Core: 17 Advanced Financial Accounting</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC73</td>
<td>Core: 18 Banking and Insurance</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC74</td>
<td>Core: 19 Digital Marketing</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 1</strong>: <strong>Interdepartmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester VII</strong></td>
<td><strong>22</strong></td>
<td><strong>22</strong></td>
<td><strong>125</strong></td>
<td><strong>375</strong></td>
<td><strong>500</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Semester-VIII**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC81</td>
<td>Core 20: Human Resource Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC82</td>
<td>Core 21: Financial Management</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC83</td>
<td>Core 22: Business Research Methods</td>
<td>4</td>
<td>4</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC84</td>
<td>Core 23: Business Analytics</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 6</strong>: <strong>Departmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 2</strong>: <strong>Interdepartmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester VIII</strong></td>
<td><strong>25</strong></td>
<td><strong>25</strong></td>
<td><strong>150</strong></td>
<td><strong>450</strong></td>
<td><strong>600</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Semester-IX**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC91</td>
<td>Core 24: Co-operation in India</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC92</td>
<td>Core 25: Co-operation in Foreign Countries</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMC93</td>
<td>Core 26: Co-operative Financial Institutions in India</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19ICOMP94</td>
<td>Core 27: Institutional Training/Internship</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 7</strong>: <strong>Departmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Elective 3</strong>: <strong>Interdepartmental Elective</strong></td>
<td><strong>3</strong></td>
<td><strong>3</strong></td>
<td><strong>25</strong></td>
<td><strong>75</strong></td>
<td><strong>100</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit from Semester IX</strong></td>
<td><strong>26</strong></td>
<td><strong>26</strong></td>
<td><strong>150</strong></td>
<td><strong>450</strong></td>
<td><strong>600</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Semester-X***

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
<th>Sem I</th>
<th>Sem II</th>
<th>Sem III</th>
<th>Sem IV</th>
<th>Sem V</th>
<th>Sem VI</th>
<th>Sem VII</th>
<th>Sem VIII</th>
<th>Sem IX</th>
<th>Sem X*</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC101</td>
<td>Core 28: Co-operative Management and</td>
<td>5</td>
<td>5</td>
<td>25</td>
<td>75</td>
<td>100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Administration

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>C</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>19ICOMC102</td>
<td>Core 29: Tamil Nadu Co-operative Societies Act 1983</td>
<td>5</td>
<td>5</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMC103</td>
<td>Core 30: Co-operative Service Institutions in India</td>
<td>4</td>
<td>4</td>
<td>25</td>
</tr>
<tr>
<td>19ICOMP104</td>
<td>Project and Viva-voce</td>
<td>8</td>
<td>8</td>
<td>25</td>
</tr>
</tbody>
</table>

Total Credit from Semester X 22 22 100 300 500

Overall Total credit from I to X Semesters 240 240 1575 4725 6300

19IPSCI106 Constitution of India

* Note: Course codes in X semester are in ten digits

Elective Courses
Department Electives (DE)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>C</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19ICODE27</td>
<td>Elements of Insurance</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>2</td>
<td>19ICODE28</td>
<td>Office Management and Secretarial Practice</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>3</td>
<td>19ICODE37</td>
<td>International Business</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>4</td>
<td>19ICODE38</td>
<td>Business Ethics and values</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>5</td>
<td>19ICODE47</td>
<td>Financial Market and Services</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>6</td>
<td>19ICODE48</td>
<td>Business Mathematics</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>7</td>
<td>19ICODE55</td>
<td>Investment Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>8</td>
<td>19ICODE56</td>
<td>Advertisement Salesmanship and Sales Force management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>9</td>
<td>19ICODE65</td>
<td>Modern Banking</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>10</td>
<td>19ICODE66</td>
<td>Retail Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>11</td>
<td>19ICODE85</td>
<td>Corporate Social Responsibility</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>12</td>
<td>19ICODE86</td>
<td>International Finance and Foreign Exchange</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>13</td>
<td>19ICODE87</td>
<td>International Logistics Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>14</td>
<td>19ICODE95</td>
<td>Goods and Services Tax</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>15</td>
<td>19ICODE96</td>
<td>Marketing of Financial Services</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>16</td>
<td>19ICODE97</td>
<td>Project Finance and Management</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
</tbody>
</table>
## Electives Offered to Other Departments

<table>
<thead>
<tr>
<th>S. No</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>Marks</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>19ICOIX75</td>
<td>Marketing Management</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>19ICOIX76</td>
<td>Business Communication &amp; Report Writing</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>19ICOIX77</td>
<td>Digital Banking</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>4.</td>
<td>19ICOIX85</td>
<td>Income Tax and GST Assessment Methods</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>5.</td>
<td>19ICOIX86</td>
<td>Office Management</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>6.</td>
<td>19ICOIX87</td>
<td>Stock Market Investing</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>7.</td>
<td>19ICOIX95</td>
<td>Accounting for Managerial Decisions</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>8.</td>
<td>19ICOIX96</td>
<td>Integrated Agripreneurship Development</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>9.</td>
<td>19ICOIX97</td>
<td>Advertising Management</td>
<td>3</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>
## Annexure II

### Value Added Course

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>L  P</td>
<td>CIA</td>
</tr>
<tr>
<td>19ICVAC89</td>
<td>CRM in e- BANKING</td>
<td>3  0  2</td>
<td>25</td>
</tr>
<tr>
<td>19ICVAC99</td>
<td>Artificial Intelligence and its Applications in Business</td>
<td>3  0  2</td>
<td>25</td>
</tr>
</tbody>
</table>
### ANNAMALAI UNIVERSITY


**[End Semester Examinations]**

Bloom’s Taxonomy - Questions Conforming to Levels K1 to K6

<table>
<thead>
<tr>
<th>I Year (Five Year PG)</th>
<th>II Year (Five Year PG)</th>
<th>III Year (Five Year PG)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Level</strong></td>
<td><strong>Part</strong></td>
<td><strong>Questions &amp; Marks</strong></td>
</tr>
<tr>
<td>K1</td>
<td>A</td>
<td>15 x 2</td>
</tr>
<tr>
<td>K2</td>
<td>B</td>
<td>5 x 5</td>
</tr>
<tr>
<td>K3</td>
<td>C</td>
<td>3 x 7</td>
</tr>
<tr>
<td>K4</td>
<td></td>
<td>2 x 7</td>
</tr>
<tr>
<td>K5</td>
<td>D</td>
<td>1 x 10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>IV Year (Five Year PG)</th>
<th>V Year (Five Year PG)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Level</strong></td>
<td><strong>Part</strong></td>
</tr>
<tr>
<td>K1</td>
<td>A</td>
</tr>
<tr>
<td>K2</td>
<td></td>
</tr>
<tr>
<td>K3</td>
<td>B</td>
</tr>
<tr>
<td>K4</td>
<td></td>
</tr>
<tr>
<td>K5</td>
<td>C</td>
</tr>
<tr>
<td>K6</td>
<td>D</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes:**

(i) All QPs of both internal and ESE shall contain four sections of A, B, C & D with the prescribed levels of 'K's'.

(ii) Part - A has no choice.

(iii) Open Choice is followed for Parts B, C and D.

(iv) No choice for MBA Programme in Part D as to the Case Study question is concerned.

(v) Actions verbs are appended for reading/reference and as guidelines for adherence.

(vi) Please ensure equal/fairly equal weight to all Units and COs.
<table>
<thead>
<tr>
<th>Bloom's Definition</th>
<th>K1</th>
<th>K2</th>
<th>K3</th>
<th>K4</th>
<th>K5</th>
<th>K6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers</td>
<td>Remembering</td>
<td>Understanding</td>
<td>Applying</td>
<td>Analyzing</td>
<td>Evaluating</td>
<td>Creating</td>
</tr>
<tr>
<td>Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas</td>
<td></td>
<td>Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way</td>
<td></td>
<td>Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalization</td>
<td></td>
<td>Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions</td>
</tr>
<tr>
<td>Choose</td>
<td>Classify</td>
<td>Apply</td>
<td>Analyze</td>
<td>Agree</td>
<td>Adapt</td>
<td></td>
</tr>
<tr>
<td>Define</td>
<td>Compare</td>
<td>Build</td>
<td>Assume</td>
<td>Appraise</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Find</td>
<td>Contrast</td>
<td>Choose</td>
<td>Categorize</td>
<td>Assess</td>
<td>Build</td>
<td></td>
</tr>
<tr>
<td>How</td>
<td>Demonstrate</td>
<td>Construct</td>
<td>Classify</td>
<td>Award</td>
<td>Change</td>
<td></td>
</tr>
<tr>
<td>Label</td>
<td>Explain</td>
<td>Develop</td>
<td>Compare</td>
<td>Choose</td>
<td>Choose</td>
<td></td>
</tr>
<tr>
<td>List</td>
<td>Illustrate</td>
<td>Conclusion</td>
<td>Conclusion</td>
<td>Compare</td>
<td>Combine</td>
<td></td>
</tr>
<tr>
<td>Match</td>
<td>Infer</td>
<td>Contrast</td>
<td>Contrast</td>
<td>Conclude</td>
<td>Compile</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>Interpret</td>
<td>Discover</td>
<td>Discover</td>
<td>Criteria</td>
<td>Compose</td>
<td></td>
</tr>
<tr>
<td>Omit</td>
<td>Outline</td>
<td>Dissect</td>
<td>Dissect</td>
<td>Criteria</td>
<td>Construct</td>
<td></td>
</tr>
<tr>
<td>Recall</td>
<td>Relate</td>
<td>Distinguish</td>
<td>Distinguish</td>
<td>Criterie</td>
<td>Create</td>
<td></td>
</tr>
<tr>
<td>Relate</td>
<td>Rephrase</td>
<td>Divide</td>
<td>Divide</td>
<td>Criticize</td>
<td>Delete</td>
<td></td>
</tr>
<tr>
<td>Select</td>
<td>Show</td>
<td>Examine</td>
<td>Examine</td>
<td>Decide</td>
<td>Design</td>
<td></td>
</tr>
<tr>
<td>Show Spell</td>
<td>Summarize</td>
<td>Function</td>
<td>Function</td>
<td>Deduct</td>
<td>Develop</td>
<td></td>
</tr>
<tr>
<td>Tell</td>
<td>Translate</td>
<td>Inference</td>
<td>Inference</td>
<td>Defend</td>
<td>Discuss</td>
<td></td>
</tr>
<tr>
<td>What</td>
<td></td>
<td></td>
<td></td>
<td>Determine</td>
<td>Select</td>
<td></td>
</tr>
<tr>
<td>When</td>
<td></td>
<td></td>
<td></td>
<td>Disprove</td>
<td>Solve</td>
<td></td>
</tr>
<tr>
<td>Where</td>
<td></td>
<td></td>
<td></td>
<td>Disprove</td>
<td>Test</td>
<td></td>
</tr>
<tr>
<td>Which</td>
<td></td>
<td></td>
<td></td>
<td>Disprove</td>
<td>Theory</td>
<td></td>
</tr>
<tr>
<td>Who</td>
<td></td>
<td></td>
<td></td>
<td>Disprove</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Why</td>
<td></td>
<td></td>
<td></td>
<td>Disprove</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Programme Objective:

The overall programme objective is to empower the students to enable, to equip and to gain expertise themselves in the field of business communication, office management and secretarial practices with necessary exposure on business law fundamentals, elements of management, insurance, auditing, banking and accounting coupled with marketing and retail management for business ethics and values and improved investment management, management information system with a focus on accounting information system, international business banking and insurance and co-operative management.

Programme Special Objectives:

The objective of the programme is to enable the students to:

PSLO1. Familiarize with marketing, auditing and accounting in corporate environment.

PSLO2. Gain knowledge in various spheres of business management and the laws relating to co-operatives, companies and business.

PSLO3. Acquaint with expert knowledge in the ever changing environment of business, banking, insurance, digital marketing and financial accounting.

PSLO4. Have applied knowledge in the financial areas of business.

PSLO5. Get expertise in the areas of taxation, financial and portfolio management, international trade and principles and practice of co-operation in India and abroad.

Programme Outcomes:

PO1 Critical thinking

PO2 Cultivating Cognitive skills required in the job market

PO3 Effective Communication

PO4 Familiarity with ICT to thrive in the information age

PO5 Cultivating aptitude for research

PO6 Respect for alternate view-points including those conflicting with one’s own perspectives

PO7 Ability to work individually and as members in a team

PO8 Upholding ethical standards

PO9 Acting local while thinking global

PO10 Commitment to gender equality

PO11 Commitment to Sustainable development

PO12 Lifelong learning
Programme Specific Outcomes

This programme would enable the students to gain expert knowledge and applied practical exposure in the field of Accounting, Finance, Taxation, Business Analytics, Digital Marketing, International Business, Banking, Insurance, and Management of Co-operative institutions in India. After the successful completion of the M.Com Five year Integrated Degree programme, the students will be able to

PSO1 Logically apply basic conceptual knowledge of Accounting, Management Concept, Marketing, Business Communication, Co-operation, Financial Management, Human Resource Management, Stock exchange, Entrepreneurial Development, Foreign exchange, Auditing, Insurance, Banking, Sustainability, Gender and Human Values etc in making policy decision as an entrepreneurial as an executive.

PSO2 Put to use advanced knowledge gained in Technical subjects like computer Applications in Business, Income tax, management Information System, foreign exchange arihnatics, Risk management techniques, logistics management etc. Management and cost accounting in addressing critical issues in these areas of specialization and interpreting the resoult of analysis of outcomes for decision making purpose.

PSO3 Apply knowledge accumulates in courses like cost and management accounting, taxation, advanced corporate accounting, security analysis and portfolio management, Business Statistics and Mathematics, legalized marketing research, advertisement and sales promotion etc for the purpose of determine the profit of an entity. Cost of product/Service, managerial decision making, CRM in e-banking, Artificial Intelligence and its Applications in Business, Selection of investment portfolio, mobilization of funds from money and capital market observing legal formalities in various decisions, managing human asset efficiency, discharging social responsibility, determining logistical and distribution decision analyzing foreign exchange fluctuations, determining marketing promotional mix, conducting marketing research, appreciating the implication of Government policies fleulently executive export and import formalities.

PSO4 Practically apply skill, knowledge and experience developed by attending computer courses, internship, industrial visits, workshop, Carrying academic assignment, guest lecture, Mooc courses, crash courses, inter and intra department electives for various operations like business related softwares, deploying appropriate control techniques for expense and cost control and waste management, institutional risk management tools, installing and mastering the operation of office appliance applying the nuances of establishing administrative office, put in place management information and communication system.

PSO5 Applying theoretical and practical exposure gained during the course of study eighter at own venture started or at various position held as paid employee rendering advice, consultancy and expertise interpreting the legal implication of various laws governing business fulfilling regulatory requirement of various regulatory bodies, utilising modern ICT tools for communication with internal and external publises, developing personality for various roles occupied, executing various legal document and instruments remitting and collecting dues using ICT tools acquiring insurance policies to cover risks of various types, applying digital technologies in banking and marketing transactions.

PSO6 Use of knowledge, experience and insight to learn new schemes and concessions given by various Government agencies and apply for the business; updating all new developments in various specialization in commerce and business, engage in various types of commercial correspondence. Perform statutory roles held efficiently and effectively, innovating new product service, process and methods, apply ethical values, utilize the service of financial agencies in India and abroad for business promotion and development.
Model Question Paper

ANAMALAI UNIVERSITY

COMMERCE DEPARTMENT

M. COM. DEGREE EXAMINATION

Programme: ______: Five Year Integrated PG                    Year: I/II          Semester:

Course Code:                                                     Course Name:

Time: 3 Hrs                         Max.Marks:100

Part-A

Marks: (15x2=30)                      

(Answer ALL of the questions)

1. Define......
2. What ......?
3. Choose/ Relate...........
4. How ......?
5. Why ......?
6. Find......
7. Spell out......
8. Multiple Choices a. b. c. d.
9. Multiple Choices a. b. c. d.
10. Multiple Choices a. b. c. d.
11. Multiple Choices a. b. c. d.
12. Match the following i - a    ii - b    iii - c    iv - d    v - .....  
13. Match the following i - a    ii - b    iii - c    iv - d    v - .....  
14. Match the following i - a    ii - b    iii - c    iv - d    v - .....  
15. Match the following i - a    ii - b    iii - c    iv - d    v - .....  

Part-B (Level-K2)

Marks: (5x5=25)                      

(Answer any FIVE of the questions)

16. Explain.....
17. Describe.....
18. Select......
19. Classify....
20. Compare....
21. Interpret...

Part-C

Marks: (5x7=35)                      

(Answer any FIVE of the questions)

22. Apply....
23. Show.....
24. Solve....
25. Calculate....
26. Categorize...
27. Distinguish....
28. Test for.....

Part-D

Marks: (1x10=10)                      

(Answer any ONE of the questions)

29. Discuss....
30. Summarize....
Model Question Paper

ANNAMALAI UNIVERSITY

COMMERCE DEPARTMENT

M. COM. DEGREE EXAMINATION

Programme: ______: Five Year Integrated PG                          Year: III         Semester:

Course Code:                                                 Course Name:

Time: 3 Hrs                         Max.Marks:100

Part-A                                                                 Marks: (10x2=20)

(Answer ALL of the questions)

1. Define......
2. What .......?
3. Multiple Choices  a. b. c. d.
4. Multiple Choices a. b. c. d.
5. Multiple Choices a. b. c. d.
6. Multiple Choices a. b. c. d.
7. Match the following i - a ii - b iii - c iv - d v - .....  
8. Match the following i - a ii - b iii - c iv - d v - .....  
9. Match the following i - a ii - b iii - c iv - d v - .....  
10. Match the following i - a ii - b iii - c iv - d v - .....  

Part-B                                                                 Marks: (5x3=15)

(Answer any FIVE of the questions)

11. Explain.....
12. Describe.....
13. Select......
14. Classify....
15. Compare....
16. Outline ....

Part-C                                                                 Marks: (9x5=45)

(Answer any NINE of the questions)

17. Apply....
18. Prepare....
19. Show.....
20. Solve....
21. Illustrate.....
22. Sketch....
23. Infer....
24. Categorize...
25. Analyze...
26. Distinguish....
27. Take part in...

Part-D                                                                 Marks: (2x10=20)

(Answer any TWO of the questions)

28. Discuss....
29. Summarize....
30. Design....
Model Question Paper

ANNAMALAI UNIVERSITY

COMMERCE DEPARTMENT

M. COM. DEGREE EXAMINATION

Programme: ______: Five Year Integrated PG Year: IV Semester:

Course Code: Course Name:

Time: 3 Hrs Max.Marks:100

Part-A (Marks: (10x2=20)

(Answer ALL of the questions)

1. Define......
2. Multiple Choices a. b. c. d.
3. Multiple Choices a. b. c. d.
4. Match the following i - a ii - b iii - c iv –d v - ..... 
5. Match the following i - a ii - b iii - c iv –d v - ..... 
6. Explain......
7. Select.....
8. Describe......
9. Classify....
10. Elucidate....

Part-B Marks: (8x5=40)

(Answer any EIGHT of the questions)

11. Prepare.....
12. Solve.....
13. Apply......
14. Show.....
15. Categorize...
16. Analyze....
17. Distinguish....
18. Infer....
19. Compare....
20. Compute

Part-C Marks: (3x10=30)

(Answer any THREE of the questions)

21. Discuss...
22. Summarize....
23. Evaluate.....
24. Disprove....

Part-D Marks: (1x10=10)

(Answer any ONE of the questions)

25. Design....
26. Develop...
Model Question Paper

ANNAMALAI UNIVERSITY

COMMERCE DEPARTMENT

M. COM. DEGREE EXAMINATION

Programme: ______: Five Year Integrated PG

Year: V  Semester:

Course Code:                                              Course Name:

Time: 3 Hrs                              Max.Marks:100

Part-A

Marks: (10x2=20)

(Answer ALL of the questions)

1. Define......
2. Multiple Choices a. b. c. d.
3. Multiple Choices a. b. c. d.
4. Match the following i - a ii - b iii - c iv -d v - ..... 
5. Match the following i - a ii - b iii - c iv -d v - ..... 
6. Explain......
7. Select.....
8. Describe.....
9. Classify....
10. Elucidate....

Part-B

Marks: (6x5=30)

(Answer any SIX of the questions)

11. Apply......
12. Show.....
13. Prepare
14. Make use of....
15. Categorize...
16. Analyze...
17. Distinguish....
18. Simplify.....

Part-C

Marks: (3x10=30)

(Answer any THREE of the questions)

19. Discuss...
20. Recommend with
21. Evaluate.....
22. Justify....
23. Optimize...

Part-D

Marks: (2x10=20)

(Answer any TWO of the questions)

24. Design....
25. Formulate ...
26. Modify .....
Semester I

19ITAMC11 /19IHINC11 / 19IFREC11 / TAMIL I /HINDI I / FRENCH I

Part – I Language - தமிழ்

19ITAMC11: தமிழ் திறக்‌கிய நட்கடுமை

Credits : 3
Hours : 45

நாடகம்

தமிழ்மொழியினர் தமிழ் திறக்‌கியம் நட்கையுடன் பயிற்சியாக பயிர்கின்றனர். தமிழ் திறக்‌கியத்தை நட்கையுடன் - நாடகம் பிரிவுகளில் - தமிழ் திறக்‌கிய மண்டலம் - பாடல்கள் - புகழ்பூக்கள் - பொருள்கள் - நாடகம் பிரிவுகளில் மாற்றுமாறு விளக்கம்.

அங்கோட்டு 1 கிரதோதங்க

1. பானையானுதல் - பானையான்பலவன
2. காட்டுக்‌பரப்பலவன் - காட்டு
3. அட்டி பாரியல் - அட்டி முழுக்கு காலக்‌கிய
4. கருவீசுரி தமிழ்கி கொலஸ் நாடகம் - 2. புருஷா தமிழகிய
5. பாசன் பாசன்கலவ பாசன்கலவ - தெருவிய பாரியல்

அங்கோட்டு 2 பாடல்கள்

1. பாரியல் - பாரியலுறுப்பன
2. பாரியல் காட்டு - காட்டு
3. கூட்டம் காட்டுரதா காட்டுரதா - கூட்டம் பாப்பலவன் (சுருக்கப்பட்டு)
4. சுருக்கப்பட்டு - பசுலா (அப்புள் பாரியலுறுப்பன போலியப்பட்டு)
5. அரியிக்கு - பசுலாகிய புருஷாகியாகியம் (புருஷா 20-காலக்‌கியம் பாரியல்)
6. புனிதம் - புனிதம் காட்டுலர்

(புருஷா 20-காலக்‌கியம் பாரியல்)

அங்கோட்டு 3 புருஷா

1. புருஷா - புருஷாகியாகியம்

அங்கோட்டு 4 காலக்‌கிய

1. காலக்‌கிய - காலக்‌கிய

அங்கோட்டு 5 தெருவிய தமிழ்கி மண்டலம்

திருமநாட்டும் தெருக்கை - தமிழ் திறக்‌கியம் அரியிக்கு - புருஷாகியாகிய - காலக்‌கிய - புருஷாகிய அரியிக்கு தமிழ்கி மண்டலம் பாலர் - திருக்கி பாலர் காலங்கை - திருமார்க்கையும் பாலர்.
பாடல் பொறிகள்

1. பல்கைப்பொறிகள் - பாணாலிணியா பிரிவாலா
   நிறை விருதாரி பட மாமலா, வல்கனல் எழுத்தாளர் - 2015

2. சிறுற்றுடன் பொறிகள் - வகு
   அல்லது போட்டிகள், முதலாண்டு படிப்பு - 2015

3. ந. அமித்திரிகள் - நாகர் வில்லி காரியா
   காலகதை படிப்பு, வரலாறு பொறிகள் (இலக்கிய படிப்பு - 2012

4. கண்டுபிடித்த வல்கனல் - தாஸர், காலநிதி
   புரப்படுத்தல் பொறிகள் வல்கனல், இலக்கியம் - 1997

5. மாலர்யாணலன பாலாலிணியா பொறிகள் - திகையாரம்
   விருதாரி படிப்பு, வல்கனல் இலக்கிய படிப்பு - 1997

6. பாலி பொறிகள் - பாலி பொறிகள் காலநிதி
   நிறை விருதாரி பட மாமலா, வல்கனல் இலக்கியம் - 2014
   கிளையாற்றம் படிப்பு - இலக்கியம் - 2017

7. பாலி பொறிகள் - பாலி பொறிகள் காலநிதி
   மாலர்யாணலன பொறிகள், வல்கனல் இலக்கியம் - 2016

8. மல்பாண காலநிதி காலநிதி
   மாலர்யாணலன பொறிகள், வல்கனல், இலக்கியம் - 2010

9. ஐதராசாகம் - ஐதராசாகம் பாலாலிணியா பொறிகள்
   நிறை விருதாரி பட மாமலா, வல்கனல் இலக்கியம் - 2016

10. அல்பாயிடி
    காலநிதி படிப்பு, வல்கனல் இலக்கியம் - 2005
<table>
<thead>
<tr>
<th>எண்</th>
<th>ஒருங்கிணைப்பு</th>
<th>புத்தகவிளக்கம்</th>
<th>புத்தகங்கள் எம் ப்கியூலை, நிலையகம்</th>
<th>பதி</th>
<th>பதிகம்</th>
<th>பதிவு காலம்</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>பி.மி. பராமிதம்</td>
<td>பி.மி. அயலன்</td>
<td>கவிதைத்தாக்கு பதிவு, நிலையகம்</td>
<td>பதி</td>
<td>பதிகம்</td>
<td>பதிவு காலம்</td>
</tr>
<tr>
<td>12.</td>
<td>பி.மி. அயலன்</td>
<td>பி.மி. அயலன்</td>
<td>கவிதைத்தாக்கு பதிவு, நிலையகம்</td>
<td>பதி</td>
<td>பதிகம்</td>
<td>பதிவு காலம்</td>
</tr>
<tr>
<td>13.</td>
<td>பி.மி. பராமிதம்</td>
<td>பி.மி. பராமிதம்</td>
<td>கவிதைத்தாக்கு பதிவு, நிலையகம்</td>
<td>பதி</td>
<td>பதிகம்</td>
<td>பதிவு காலம்</td>
</tr>
<tr>
<td>14.</td>
<td>பி.மி. பராமிதம்</td>
<td>பி.மி. பராமிதம்</td>
<td>கவிதைத்தாக்கு பதிவு, நிலையகம்</td>
<td>பதி</td>
<td>பதிகம்</td>
<td>பதிவு காலம்</td>
</tr>
<tr>
<td>15.</td>
<td>பி.மி. பராமிதம்</td>
<td>பி.மி. பராமிதம்</td>
<td>கவிதைத்தாக்கு பதிவு, நிலையகம்</td>
<td>பதி</td>
<td>பதிகம்</td>
<td>பதிவு காலம்</td>
</tr>
</tbody>
</table>

மூலக்கூற்றுகள்:

1. பிறந்தில்கன்ன தெருக்குலிங்காலச்சாரர் - புத்தகம் அனுப்பிக்கப்பட்டுள்ள பதிகம், நிலையகம்-108 (பதிவு காலம் - 2008)
2. தெருக்குலிங்காலச்சாரர் - புத்தகம் அனுப்பிக்கப்பட்டுள்ள பதிகம், நிலையகம் (பதிவு காலம் - 1988, மறுப்பிடித்து 2010)
3. காந்துசேதேசநாயக்கனு - புத்தகம் அனுப்பிக்கப்பட்டுள்ள பதிகம், நிலையகம் (பதிவு காலம் - 98, பதிவு காலம் - 2013)
4. தெருக்குலிங்காலச்சாரர் - புத்தகம் அனுப்பிக்கப்பட்டுள்ள பதிகம், நிலையகம் (பதிவு காலம் - 2011)
5. காந்துசேதேசநாயக்கனு - புத்தகம் அனுப்பிக்கப்பட்டுள்ள பதிகம், நிலையகம் (பதிவு காலம் - 2004)
Learning Objective (LO):

By introducing the course, it is intended to:

LO1: Develop the Language ability of the students
LO2: Enable students to understand the passage, to read fluently, to enrich their vocabulary, and to enjoy reading and writing
LO3: Make the students proficient in the four language skills
LO4: Make the students read with correct pronunciation, stress, intonation, pause, and articulation of voice
LO5: Develop their inquiry skills

Course Outcomes

At the end of the course, the student will be able to

CO1: obtain competency in communication, both in written and oral skills
CO2: Acquire fluency in English language
CO3: Become knowledgeable about construction of sentence structures
CO4: Develop English vocabulary to use the English language effectively
CO5: Exhibit proficiency in the four communication skills

Unit I

Stephen Leacock
Winston S. Churchill
Grammar:

“With the Photographer”
“Examinations”
Parts of Speech: Nouns, Verbs, Adjectives, and Adverbs

Unit II

G.B. Shaw
M.K. Gandhi
Grammar:

“Spoken English and Broken English”
“Voluntary Poverty”
Articles

Unit III

Robert Lynd
Virginia Woolf
Grammar:

“On Forgetting”
“Professions for Woman”
Pronouns

Unit IV

A. G. Gardiner
R.K. Narayan
Grammar:

“On Umbrella Morals”
“A Snake in the Grass”
Prepositions

Unit V

Martin Luther King (Jr.)
George Orwell
Grammar:

“I Have a Dream”
“The Sporting Spirit”
Conjunctions & Interjections

Text Books:

### Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester I

19ICOMA13: BUSINESS COMMUNICATION

Credits : 4
Hours : 60

Learning Objectives:
LO1: Enable the student to understand the purpose of writing business letter
LO2: Teach the students to write different types of business letters on a variety of occasions.
LO3: Educate the students on preparing report of corporate communication.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: To understand the need and necessity of writing business letters
CO2: Write business letters on various occasions
CO3: To prepare reports of various types.
CO4: To prepare Agenda, Minutes, Notice, Circular, Office order etc.
CO5: Writing reports, speeches and developing interview skills.

Unit I : Introduction to Communication and Business Letters

Unit II : Structure of Business Letter : Enquiry and Order Letter

Unit III: Letters for Various Occasions

Unit IV: Report Writing

Unit V :Corporate Communication:
Meetings – Types of Meeting – Drafting Notice for Meeting – Agenda – Ordinary Business Items and Special Business Items – Minutes - Hall mark of Good minutes - Writing - Preparation of Office Order and Office Memorandum – Drafting Office Circular and Office Note.

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.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>C04</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>C05</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
1. Business Communication (edX), Created by: Rochester Institute of Technology, United States, Delivered by: EdX, Taught by: Andrea Hickerson
Semester I

19ICOMA14: BUSINESS ECONOMICS

Credits : 3
Hours : 45

Learning Objectives:
LO1: To equip the students in Business Economic theories with graphic representations
LO2: To develop the skill in the application of Economic tools in Business Economics
LO3: To develop the skill in solving the Business problems with Economic tools.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appreciate basic economic concepts to arrive at business decisions.
CO2: Understand the concept of cost and relationship between demand and supply in order to take Vital business decision.
CO3: Comprehend the structure of the market wherein various players operate.
CO4: Examine the economics environment in the backdrop of New Economic policy influence trade union and business cycle.
CO5: Understanding the demand and supply analysis.

Unit I: Nature and Scope of Business Economics

Unit II: Demand and Supply Analysis

Unit III: Theory of Cost
Production cost – Variable vs. fixed cost – Production decision in short and long run – Economics and dis-economics of scale.

Unit IV: Market Structure

Unit V: Business Decisions

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. Joel Dean 2017, Managerial Economics, Prentice Hall of India Private Ltd., New Delhi
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/ PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
Learning Objectives:
LO1: To introduce the learners to the ecosystem and to create environmental awareness among them.
LO2: To create pollution free environment and protecting the natural resources.
LO3: To educate the students about Sustainable Development

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the inbuilt cyclical environmental system
CO2: Assess the extend of pollution of various kinds
CO3: Estimate the fast depleting natural resources and Bio-Diversity
CO4: Understand the level of global climate change warming up
CO5: Learn the need 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 – Municipal 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 Climeaye 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

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.

Text Books:
1. Erach Bharucha 2004 Environmental Studies, New Delhi
2. Rajamannar 2004 Environmental Studies, EVR Publications, Tiruchy

Supplementary Readings:
2. Kumerausan K.A Alagappa Moses and M.Vasanthi Environmental Studies, Bharathidasan University Publications, Tiruchy
Semester I

19ICOMC16: BUSINESS ORGANISATION  
Credits : 5  
Hours : 75

Learning Objectives:
LO1: Expose the student to fundamentals by business and Business environment.  
LO2: Enlighten the students on various size and location of business and small scale industry.  
LO3: Educate the students about business combination and stock market.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Background of Business Environment influencing business recent trends in business and social responsibility of business.  
CO2: Understand the forms of organization  
CO3: Appreciate the significance of role of small scale industries  
CO4: Learn the forms of combinations and bird’s eye view of stock exchange.  
CO5: Providing bird’s eye view of stock exchange.

Unit I: Introduction to Business

Unit II: Forms, Size and Location of Business Organisation

Unit III: Promotion and Development of Small Scale Industries and Multinational Companies

Unit IV: Business Combinations

Unit V: Stock Market:
Recent Trends in Business Organisation

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

Text Books:
1. Sundar, K 2016 Business Organisation, Vijay Nicole, Imprints Private Ltd, Chennai,

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
1. Understanding Modern Business & Organisation (Future Learn), Created by: University of Strathclyde, Delivered by: Future Learn.
Semester II

19ITAMC21/ 19IHNIC 21 /19IFREC 21 / TAMIL II / HINDI II / FRENCH II

Credits : 3
Hours : 45

Part – I  Language - தமிழ்

19ITAMC21: பக்கி தில்லியின் கிரியேஞ்சியம்

பிரிவுகள்:

தமிழ்ப் பக்கி தில்லியின் கிரியேஞ்சியம் கிரியேஞ்சியம் தமிழ்ப் பக்கி தில்லியின் பிரிவுகள் முதல் பல்வேறு பெருமையுள்ள பல்வேறு பெருமையுள்ள

அங்கு பெருமையுள்ள:

1. நூற்றாண்டுச் செயற்கை - நூற்றாண்டுச் செயற்கை (பட்டியல் 5 பாடல் காலம்)
2. மார்க்கத்திய - மார்க்கத்திய (பட்டியல் 5 பாடல் காலம்)
3. சிற்றமைப்படலம் - இலக்கியம் (5 பாடல் காலம்)

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

அங்கு பெருமையுள்ள:

1. சிற்றமைப்படலம் - இலக்கியம் (பட்டியல் 5 பாடல் காலம்)
2. பாடல் புதுமையும் - பாடல் புதுமையும் சிற்றமையும்

42
<table>
<thead>
<tr>
<th>எண்</th>
<th>பாடம்</th>
<th>புத்தகங்கள்</th>
<th>பதிப்பு காலம்</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>சின் கருத்திடமானையர்(ம.அ)</td>
<td>பாடலிருந்து பாடல் பதிப்பு புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 2010</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>சின் கருத்திடமானையர் (ம.அ)</td>
<td>பாடலிருந்து பாடல் பதிப்பு புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 2000, திருக்கோயம் பதிப்பு 1996</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>பாடலார்</td>
<td>தமிழ் புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 1996</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>திருக்கோயம்</td>
<td>எழுதியல் புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு எழுதியல் பதிப்பு</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>பாடலிருந்து பாடல்</td>
<td>புத்தகங்கள் பதிப்பு, புத்தகங்கள் சுருக்க பதிப்பு - 8</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>சின் கருத்திடமானையர்</td>
<td>பதிப்பு புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 2010</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>சின் கருத்திடமானையர்</td>
<td>பதிப்பு புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 2004</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>பாடலிருந்து பாடல்</td>
<td>பதிப்பு புத்தகம், புத்தகங்கள் சுருக்க பதிப்பு - 2014</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
பாத்திரம் இறங்கங்கள்

1. க.விழாவாகம் - எசியிராம் மார்காண்ட் பார்வையன் புத்துப்பெறும், பிள்ளையார். மதுபாளப்பிடம் - 1968.


3. க.ந.தி.நாம் - பார்வையன் மார்காண்ட் வரும் சுயநாயில் பாத்திரம் வாதாக்கம் பொருளிலும். துருக்காலம் - 1981. மதுபாளப்பிடம் - 1981

4. ப.மி.பாப்பி மெகாமெக் - பார்வையன் மார்காண்ட் பார்வையன் புத்துப்பெறும். பிள்ளையார். சாத்து புத்துப்பிடம் - 2010

5. இசைகு சந்திரரா - பார்வையன் மார்காண்ட் பார்வையன் புத்துப்பெறும். பிள்ளையார். மதுபாளப்பிடம் - 2004

44
Learning Objective (LO):
By introducing the course, it is intended to:
LO1: Develop the ability of the learner to comprehend and appreciate poems in English
LO2: Enhance the competence of the learner in using the English language
LO3: Improve the interest of the learner in human values and perceptions
LO4: Enable students to study and analyze the use of language in poetry
LO5: Provide learners with the theoretical and practical understanding of grammar

Course Outcomes
At the end of the course, the student will be able to:
CO1: Become competent in communication, both in written and oral skills
CO2: Gain fluency in English language
CO3: Attain knowledge about construction of sentence structures
CO4: Acquire the vocabulary to use the English language effectively
CO5: Acquire the aesthetic sense for appreciating poetry

UNIT I
William Shakespeare    “Sonnet 116”
William Blake          “Lamb”
Robert Burns            “A Red, Red Rose”
Grammar                Finite & Non-finite verbs

UNIT II
PB Shelley             “To Wordsworth”
John Keats             “Sonnet to Sleep”
Thomas Hardy           “Neutral Tones”
Grammar                Strong and Weak Verbs, Auxiliaries and Modals

UNIT III
Robert Frost           “Stopping By Woods on a Snowy Evening”
Wilfred Owen           “Anthem for Doomed Youth”
Emily Dickinson        “A Narrow Fellow in the Grass”
Grammar                Transitive, Intransitive Verbs, Active and Passive Voice

UNIT IV
Sri Aurobindo          “The Tiger and the Deer”
AK Ramanujan           “Obituary”
Sarojini Naidu         “Queen’s Rival”
Grammar                Concord

UNIT V
Roger Mc Gough         “My Bus Conductor”
Maya Angelou           “Still I Rise”
Langston Hughes        “The Negro Speaks of Rivers”
Grammar                Tenses and their forms

Supplementary Readings
### Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO10</th>
<th>PS O1</th>
<th>PS O2</th>
<th>PS O3</th>
<th>PS O4</th>
<th>PS O5</th>
<th>PS O6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester II

19ICSGA23: SUSTAINABILITY, GENDER AND HUMAN VALUES
Credits : 2
Hours : 30

Learning Objectives:
LO1: To enable students to understand the role played by women in various sectors and empowerment of women.
LO2: To enable the students to understand how to use the economic way of thinking to secure the environmental issues.
LO3: To enable the students to understand the various facts of sustainable development and relationship between economic development, human well being and environmental quality.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Clearly understand the difference between as well as importance of women studies and gender studies.
CO2: Classify the status of women for their socio economic and cultural and political Empowerment.
CO3: Understand the techniques of Gender planning & Governance codes.
CO4: Control pollution and environmental damage so as to address climate change.
CO5: Learn and practice need and importance of sustainable development for enabled the human values.

Unit I: Gender and Demographic Aspects
1. Women Studies Vs Gender Studies – Sex Vs Gender
2. Gender Inequalities- Amartya Sen’s View on gender inequalities-missing women.

Unit II: Gender and Empowerment
1. Economic empowerment-Social empowerment-Education, Health and Nutrition
2. Political Empowerment-Panchayat Raj Institution, Co-operative Institution, Legislature Assemblies in Parliament
3. Cultural Empowerment

Unit III: Gender and Environment
1. Gender and development indices-Mainstreaming gender into development policies.
2. Gender Planning techniques; Gender sensitive governance; Paradigm shifts from women’s well-being to Women’s empowerment

Unit IV: Environment and Global Issues
1. Environmental Damage-Pollution
2. The Science of Climate Change- The Green House Effect
3. Sources and Impact of Climate Change
4. Coping with climate change
5. Economics of climate change
   (a) Economic Impact of climate change
   (b) Climate change Policy- Mitigation and adaption
   (c) International action for climate change

Unit V: Environment, Sustainable Development and Human Values
1. Sustainable Development-Definition & Concepts
2. Environmental Sustainability-Sustainable Energy-Household level-Community and national levels
3. Women and Men in Human value chains
Recent Trends in Sustainability, Gender and Human Values

Faculty member will impart the knowledge on recent trends in Sustainability, Gender and Human Values to the students and these components will not cover in the examination.

Text Books:
1. Development Economics by MicheleUniversity of Bologna 2017 Departmento di scienze Politiche e Socialic, Institute for New Economic Thinking

Supplementary Readings:
1. Richard Wright and Dorothy F Environmental Science : Toward a Sustainable Future , New Delhi Prentice – Hall India,2010

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td></td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>S</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td>M</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester II

19ICOMC24: ELEMENTS OF ACCOUNTING

Credits: 4
Hours: 60

Learning Objectives:

LO1: Familiarize the Accounting concepts and conventions and prepare final accounts of errors.

LO2: Teach them rectification and reconciliation of differences between cash book and pass book.

LO3: Enlighten the students to calculate depreciation through different methods of providing depreciation.

Course Outcomes:

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

CO1: Understand fundamental concepts and principle of accounting

CO2: Prepare cash book and Pass Book for reconciliation

CO3: Calculate average due date and account current

CO4: Calculate different methods of providing depreciation.

CO5: Preparation of Bank Reconciliation statement

Unit I: Introduction and Book keeping

- Meaning and Scope of Accounting - Book keeping and Accounting - Accounting concepts and conventions - Capital and Revenue Classification - Rules of Accounting - Journal - Postings - Ledger - Subsidiary Books - Preparation of Trial Balance

Unit II: Final Accounts of Sole Trading Concern


Unit III: Bank Reconciliation and Rectification of Errors


Unit IV: Bills of Exchange and Self balancing Ledger

- Bills of Exchange - Trade and Accommodation Bills - Dishonouring Bill - Noting - Renewal of Bill - Accounting Treatment - Account Current - Average Due Date - Self-Balancing and Sectional Balancing System.

Unit V: Depreciation

- Concept of Depreciation - Accounting Standard 6 (Revised) - Depreciation Accounting - Provisions and Reserves - Causes of Depreciation, depletion, amortization - Methods of providing Depreciation

Recent Trends in Elements of Accounting

Faculty member will impart the knowledge on recent trends in Basics of Accounting to the students and these components will not cover in the examination.

Text Books:

1. Gupta, R.L. and Radhaswamy, M 2013 Financial Accounting, Sultan Chand and Sons, New Delhi,
Supplementary Readings:

Note: Theory 20% Problem: 80%

Outcome Mapping

<table>
<thead>
<tr>
<th></th>
<th>CO1</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>L</td>
<td>S</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:

1. Financial Accounting: Foundations (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
Learning Objectives:
LO1: Sensitize the students to the functions of management and various contributions made by eminent management theorists.
LO2: Teach the functions of planning, organizing, controlling and co-ordination elaborately.
LO3: Educate the flow of communication, various styles of leadership and different techniques of Motivation.

Course Outcomes:
CO1: Grasp the functions of management and the process of evolution of modern management concept.
CO2: Appreciate the nifty gristly of performing each and every function of management.
CO3: Install communication system relevant to the structure of organization.
CO4: Adopt appropriate style of leadership suited to environment prevailing in the organization and apply appropriate motivational techniques.
CO5: Understanding and applying motivation techniques.

Unit I: Introduction

Unit II: Planning

Unit III: Organizing

Unit IV: Directing

Unit V: Controlling and Coordinating
Control – Need for control – Types of Control – Steps in Controlling – Control Techniques PERT, CPM, Control Through Audit, Quality Control- Coordination – Importance of co-ordination – Constraints in Coordination – Techniques of Coordination.
Recent Trends in Management Concepts

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

Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
1. Critical Perspective on Management, Created by IE Business School, Delivered by: Coursera, Taught by: Rolf Strom-Olsen.
Learning Objectives:
LO1: Teaching Spreadsheet and business applications
LO2: Teaching fundamentals of tally
LO3: Preparing Reports

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Understand what is spreadsheet, and how to enter data, format, edit and take print out
CO2: Learn how to prepare slides for presentations
CO3: Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
CO4: Preparing ratios with the help of computerized accounting
CO5: Preparing functional budget with computerized accounting

Unit I: 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.- 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

Unit II: Preparing Presentations
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.
Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally

Unit IV: Vouchers
Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail and Internet computation – Display [Final A/c] Illustration to get results of / Final accounts display [Account Books] – illustration to get on-screen results of various books of accounts.

Unit V: Reports
Creation of Stock Category Groups & items - Preparation of Final Accounts - Preparation of Ratios- GST application - Configuring for Printing – diverse reports- Maintenance tells about back up- Restoring, re-writing of books- security passwords- Bank Reconciliation.

Recent Trends in Computerised Accounting System
Faculty member will impart the knowledge on recent trends in Computerised Accounting System to the students and these components will not cover in the examination.
Text Books:
1. Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2. Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai

Supplementary Readings:
3. Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crossson, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester III
19ITAMC 31 / 19IHINC 31 / 19IFREC 31 / TAMIL III / HINDI III / FRENCH III

Credits : 3
Hours : 45

Part - I Language - வரலாறு
19ITAMC31 அல்லது கட்டுப்பாடு

சொற்கள்:

dிருவின் தொல்லியல் அலுமிச்சிக்கல்வைச் செய்யும் கட்டுப்பாடு தொல்லியல் கல்வைச் செய்யும் அவர்களுக்கு பெயர் வெளியிடும். அவர்களின் வசதிகள் வேதாதாரண் விளக்கத்தில். தொல்லியல் கல்வைச் செய்யும் அவர்களுக்கு பெருமையுள்ள சிற்றுநிலைகளைச் சிற்றுநிலைப்படுத்தும் பட்டியல்.

அண்டு - 1 அலுமிச்சிக்கல்

1. சேவ.விளக்க திட்டம் - பாண்டை, புத்தாலியம்கள், காண்புரை, மூன்றாம் பிரிவுகள்

அண்டு - 2 அலுமிச்சிக்கல்

1. பெருமளிச்சிக்கல் - பொருளியல் பிரிவுகள்
2. புனிதத் தொல்லியல் - ரூபை

அண்டு - 3 கட்டுப்பாடு

1. கைதாறு - திறிக் கிண்டு ஆண்டுத் தரை
2. மாணவர் மோது - அம்மன் கிளாய் ஆண்டுத் தரை

அண்டு - 4 கட்டுப்பாடு

1. புனிதத் தொல்லியல் - அப்பர் அவர்கள் பொருள்
2. பொருளியல் பிரிவு - வரலாற் பொருள்

அண்டு - 5 தொல்லியல் வரலாறு

சாலை பொருளை எடுக்கும் அலுமிச்சிக்கல் - சிற்றுநிலைகளின் பொருள் - ஆண்டு தொல்லியல் வரலாறு - சிற்றுநிலைகளின் பொருள் - சிற்றுநிலைகளின் பொருள் - பொருள் - சிற்றுநிலைகளின் பொருள் - முடிவு.

(மாணவர்கள் ஆண்டுத் தரையில் முறை - முறை பொருள் பாடல் அல்லது)


பா.சு.வாலர்

1. பாண்டை,பாண்டை சிலைப்படம் - திறிக்கinstaller பொருளியல் பொருள், பொருள்பிரிவு - 08. மே பிரிவ் - 2017
2. சிலைப்படம் - திறிக்கinstaller பொருளியல் பொருள், பொருள்பிரிவு - 08.
3. பிரம்மன் - சாரிபலன்
   பதிகம்: எ. தேவசா, பதிப்பு - 2008
   2. அந்தன் சாரிபலன் மாணிக்க பதிகம்: எ. தேவசா, பதிப்பு - 2008

4. மந்தராமசுந்தரநாதர் - மாணிக்கவாடல்
   பதிகம்: எ. தேவசா, பதிப்பு - 2008
   2. அந்தன் சாரிபலன் மாணிக்க பதிகம்: எ. தேவசா, பதிப்பு - 2008

5. மஞ்சலேஸ் - புத்தியாராணதி மாணிக்கவாடல்
   பதிகம்: எ. தேவசா, பதிப்பு - 2010

6. கூம்பி - கூம்பி
   பதிகம்: எ. தேவசா, பதிப்பு - 2004

7. பி.பி. கவிஞாபுராதிக்கோன் - தோன்று சிவாஜிக்கோன்
   பதிகம்: எ. தேவசா, பதிப்பு - 2004

8. பி.பி. கவிஞாபுராதிக்கோன் - தோன்று சிவாஜிக்கோன்
   பதிகம்: எ. தேவசா, பதிப்பு - 2004
Learning Objective (LO):
By introducing the course, it is intended to:
LO1: Enhance the conversational competence of the learners by introducing drama in English.
LO2: Make the students understand characteristics of the Elizabethan Age.
LO3: Make them appreciate Shakespearean drama.
LO4: Make them learn the key elements of sentence structures
LO5: Make the students master the mechanics of writing

Course Outcomes
At the end of the course, the student will be able to:
CO1: Obtain a literary acumen to answer MCQs of NET/SET examinations and other competitive examination
CO2: Appreciate conversational English
CO3: Recognize the dramatic elements of Shakespearean dramas
CO4: Use punctuations and capitals effectively in their composition
CO5: Recognize the elements of the spoken discourses

Unit I
William Shakespeare
Grammar
“The Tempest” (Act I)
“Phrases and Clauses”

Unit II
William Shakespeare
Grammar
“The Tempest” (Act II)
“Simple, Compound, and Complex Sentences”

Unit III
William Shakespeare
Grammar
“The Tempest” (Act III)
“Transformation of Sentences”

Unit IV
William Shakespeare
Grammar
“The Tempest” (Act IV)
“Sequence of Tenses and Reported Speech”

Unit V
William Shakespeare
Grammar
“The Tempest” (Act V)
“Punctuation and Capitals”

Text Books:

Supplementary Readings:
### Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: Familiarize the student with procedure of preparing accounts for Non-trading concerns.
LO2: Demonstrate the problems illustrating the concept of consignment and Joint venture
LO3: Educate the student of preparing necessary accounts in the after lodging insurance claims and preparing accounts when a person is engaged in lease business.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Prepare accounts for Non-Trading concern.
CO2: Write up consignment and Joint Venture account.
CO3: Make accounts to claim loss from the risk insured against.
CO4: Appreciate the process of preparing Royalty accounts under lease business.
CO5: Applying the knowledge in Hire purchase and Installment areas.

Unit I: Accounting of Non-trading Concern
Receipts and Payments A/C - Income and Expenditure A/c – Distinction between Receipts and Payments a/c and Income and Expenditure a/c - Final accounts of Non –trading concern

Unit II: Single entry system
Concept- Features of Incomplete Records - Single entry system Vs. Double Entry System - Calculation of Profit by Conversion method and Statement of Affairs Method

Unit III: Consignment and Joint venture

Unit IV: Insurance Claims
Meaning – Loss by fire – Loss of stock – Average clause – Loss of Profit -Steps in calculation of claim under loss of stock and Loss of profit Policy

Unit V: Royalty
Royalty Accounts – Minimum Rent - Short workings – Recoupment of short workings- Accounting treatment in the books of landlord and lessee -Accounting treatment

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.

Text Books:
**Supplementary Readings:**
1. Maheswari SN 2014. Advanced Accounts Sultan Chand and Sons, New Delhi
2. Ashok Shegal and Deepal Shegal 2013 Advanced Accounting, Taxmann publishing house, New Delhi.

**Note:** Theory 20% Problem: 80%

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M – Medium, S – Strong

**SUGGESTED MOOC COURSE:**

1. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan
Semester III

19ICOMC34: MARKETING

Credits : 4
Hours : 60

Learning Objectives:
LO1: Teach the objectives, functions and components of Marketing Mix and giving a bird’s eye view of marketing.
LO2: Educate the segmentation of Marketing to students and help them understand the behavior of Consumers in each segment.
LO3: Instruct the product, Pricing and Promotional strategies

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Grasp the overview of marketing and modern marketing concept.
CO2: Apply segmentation strategies in practice.
CO3: Apply product, pricing and promotional strategies in practice.
CO4: Comprehend the behavior of consumers and accordingly frame marketing strategies.
CO5: Applying marketing knowledge in practice.

Unit I : Introduction to Marketing
Market – Marketing – Importance of Marketing – Objectives of Marketing - Functions of Marketing - Selling Vs Marketing - Approaches to Marketing — Marketing Mix- Role of Marketing In Economic Development of Country

Unit II : Marketing Environment, Segmentation

Unit III : Product

Unit IV: Pricing and Channel of Distribution:

Unit V: Consumer Behaviour and Sales Promotion

Recent Trends in Marketing
Faculty member will impart the knowledge on recent trends in Marketing to the students and these components will not cover in the examination.
Text Books:
1. Sundar K 2017, Essentials of Marketing, Vijay Nicole Imprints Private Ltd, Chennai

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester III

19ICEAP35: EXTENSION ACTIVITIES

Credits : 1
Hours : 15

To detail students to reach out to the community on outreach activities related to Commerce and business.

Learning Objectives: The Students are expected to
LO1: Gain knowledge in banking and e-commerce transactions
LO2: Learn the principles of co-operation and method of e-filing of IT returns
LO3: Expose themselves to the organisation of SHGs

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Gain knowledge in banking transaction
CO2: Pratical exposure in e-filing of IT returns
CO3: Understand the principles of Co-operations
CO4: Understand the significance of e-commerce transaction
CO5: Participates in the SHG meetings and offer suggestions

Unit 1: Extension in Banking
Helping the needy customers to fill up necessary forms for withdrawal and depositing money – as also for ATM operations

Unit 2: Taxation
Helping the tax payers for e-filing operations

Unit 3: Extension in Co-operative enterprises
Account keeping & Purchase and Sales operations in any student Co-operative store within Annamalai nagar.

Unit 4: Extension in Computer Applications
Introducing E –Commerce in at least one business organisation recommended by the department.

Unit 5: Extension in Entrepreurial Development
Participation in SHG- monthly meeting and offering suggestion for development

Note: The course instructor has to educate and circulate the design for the extension activities in book-let (10 to 15 Pages Main content) form and finally arrange for collection of experiential learning report from student with the photographic evidence for their learning by experience.
Semester III

19ICIAA36: COMPUTER AND ITS APPLICATIONS

Credits : 3
Hours : 45

Learning Objectives:
LO1: Educate the basics relating to computer
LO2: Teach the operating system and MS Office
LO3: Equip the students with the knowledge of Web sites and Multi Media.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Be acquainted with every aspects of computer.
CO2: Be knowledgeable about software computer languages, Virus vaccinating.
CO3: Install MS Office in the facility.
CO4: Apply Multimedia concept in the work environment.
CO5: Applying accounting software operation knowledge in practice.

Unit I: Introduction to Computers

Unit II: Operating System

Unit III: Introduction to MS
Personal Productivity Software: Introduction to MS-Office - MS-Word - MS-Excel - MS-Power Point - MS-Access.

Unit IV: Web Pages and Web sites
The Unit Mainly Deals with the Design of Web Pages and Web Sites.

Unit V: Multimedia
Multimedia Concepts, Methodologies and Applications are discussed. The Development of Multimedia Projects is described.

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

Text Books:
2. Alexis Leon and Mathews Lcon- 2016 Internet in a nut shell Vikas Publishing House, New Delhi
Supplementary Readings:
4. Ned Sneel 2008 The Internet Starter Kit in 24 hours Techmedia,

<table>
<thead>
<tr>
<th>Outcome Mapping</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO/PO</td>
</tr>
<tr>
<td>CO1</td>
</tr>
<tr>
<td>CO2</td>
</tr>
<tr>
<td>CO3</td>
</tr>
<tr>
<td>CO4</td>
</tr>
<tr>
<td>CO5</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester III

19ISSC300: SOFT SKILLS: 1 COMMUNICATION SKILLS

Credits : 3
Hours : 45

Learning Objectives: The objective of the course is
LO1: To identify and enhance the soft skills of the students
LO2: To develop effective oral and writing skills of the students
LO3: To enable them to communicate effectively through their body language

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Make effective presentations and showcase mastery in communication
CO2: Achieve excellence in both personal and professional life
CO3: Prepare their own resume and understand the importance of preparing resume

Unit I: Introduction to Soft Skills
Soft skills - Meaning and Importance - Soft Skills Vs Hard Skills – Attributes regarded as Soft Skills
Listening – Types of Listening, Effective Listening, Barriers to Listening, Developing Listening skills, Assertive communication

Unit II: Communication Skills
Communication – Definition, Process, Types – Verbal and Non Verbal Communication, Oral and Written Communication, Barriers to communication, Speaking Skills, Starting and sustaining a conversation, Presentation and interaction

Unit III: Presentation Skills
Public Speaking, Types of Speeches, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation: Planning & Preparation, Making Effective Presentations, Use of Audio-Visual aids

Unit IV: Writing Skills
Principles of Written Communication, Purpose, Types of Business Writing, Business Letters - format and style, Professional Writing – Articles, Reports, Conference papers, Types and Layout of report, Employment Communication - Preparing Drafting an Effective Resume – Cover letter

Unit V: Non Verbal Communication
Communication Without Words, Para language - Proxemics, Kinesics - Body Language - Facial Expressions , Gestures, Postures, Haptics - The Language of Touch, Meta-communication

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

Text Books:
Supplementary Readings:
Semester IV
19ITAMC 41 / 19IHINC 41 / 19IFREC 41 / TAMIL IV / HINDI IV / FRENCH IV

Credits : 3
Hours : 45

Part – I Language - தமிழ்

19ITAMC41: சான் தென்னிந்திய பராமரிப்பு முனைவேல்

கோளக்கலை:
19ITAMC41: தமிழில் பொறியியல் முனைவேல்

அலங்காரம்:
19ITAMC41: தில்லியில் பொறியியல் முனைவேல் - 19ITAMC41: தமிழில் பொறியியல் முனைவேல்

அலங்காரம்:
1. நாடியில் பொறியியல் முனைவேல் - 125, 129, 177, 302, 397 (புதுக்குறிக்)
2. விளக்கக்குறிக் - 206, 217, 304, 334, 382 (துறைக்குறிக்)
3. பயன்படுத்தல் - 17, 18, 71, 75, 96, (முதல்)
4. அறிவிப்பு - 147, 303, 370 (புதுக்குறிக்)
5. வரலாற்றக் குறிக் - 104, 105 (புதுக்குறிக்)

அலங்காரம்:
1. பாடல்பாடுகள் - பாடல்பாடுகள்

68
<table>
<thead>
<tr>
<th>பாட நூற்றாண்டு:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. ச.பே.பே.பாலசின்னால் (ப.ஆ) - குறிப்பிட்டுக்கூறல், குறிப்பிட்டுக்கூறல், குறிப்பிட்டுக்கூறல். - குறிப்பிட்டுக்கூறல், குறிப்பிட்டுக்கூறல், பானையார் பூமி புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2011</td>
</tr>
<tr>
<td>2. ச.பே.பே.பாலசின்னால் (ப.ஆ) - பானையார், பானையார் பூமி புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2011</td>
</tr>
<tr>
<td>3. ச.பே.பே.பாலசின்னால் (ப.ஆ) - பானையார் (இருந்து பாலசின்னால்) பானையார் பூமி புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2011</td>
</tr>
<tr>
<td>4. புரி.பே.பாலங்குழி கைத்துகழ் - தமிழ் மையத் தையருக்கே, தமிழ் மையத் தையருக்கே புதைப்பு - 2018</td>
</tr>
<tr>
<td>5. பாலசின்னால் புதைப்பு - பாலசின்னால் புதைப்பு தமிழ் புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2010</td>
</tr>
<tr>
<td>6. ச.பே.பே.பாலசின்னால் - சாக்க முதலக்கிளம்பில் பாலசின்னால் பூமி புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2011</td>
</tr>
<tr>
<td>7. பு.பாலங்குழி - தமிழ் மையத் தையருக்கே, குறிப்பிட்டுக்கூறல் மையில் புதைப்பு, பாத்திரக் குறிப்பிட்டுக்கூறல் புதைப்பு - 2015</td>
</tr>
</tbody>
</table>
Learning Objective (LO):
By introducing the course, it is intended to:
LO1: Develop the communicative competence of learners in the English Language through training them in the skills of listening, speaking, reading, and writing
LO2: Enable the students to know about the origin and development of short story
LO3: Write objectively, avoiding vagueness, prejudice, and exaggeration
LO4: Enable the learner to function through the written mode of English language in all situations including classroom, library, laboratory etc
LO5: Discover an author's purpose, and draw conclusions about certain events, evaluating cause and effect, and understanding point of view

Course Outcomes
At the end of the course, the student will be able to:
CO1: Use more vocabularies while writing
CO2: Ensure about the history and development
CO3: Develop a flow in writing
CO4: Come up with new ideas while reading stories from different perspectives
CO5: Write in a style appropriate for communicative purposes

Unit I
1. O' Henry
   “The Gift of The Magi”
2. Ken Liu
   “The Paper Menagerie”
   Grammar Synonyms and Antonyms

Unit II
1. Flora Annie Steel
   “Valiant Vicky”
2. Oscar Wilde
   “Happy Prince”
   Grammar Words often confused

Unit III
1. R. K. Narayan
   “The Martyr’s Corner”
2. Mahasweta Devi
   “Draupati”
   Grammar Paragraph-Writing

Unit IV
1. Leo Tolstoy
   “How much Land Does a Man Need?”
2. Somerset Maugham
   “The Verger”
   Grammar Letter-Writing

Unit V
1. Langston Hughes
   “On the Road”
2. Premchand
   “Bakthi Marg”
   Grammar Precis-Writing

Supplementary Readings:
5. Patea, Viorica, ed., 2012 Short Story Theories: A Twenty-First-Century Perspective. Rodopi,
### Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO10</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: Teach the accounting implication of issue of shares and Debentures.
LO2: Demonstrate the process of preparing final accounts of company.
LO3: Illustrate the problems liquidation, the various aspects of Liquidation of the company.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Account for issue of shares and debentures.
CO2: Prepare accounts necessary to give effect to redemption of shares and Debentures.
CO3: Make up Final accounts.
CO4: Prepare liquidation account.
CO5: Applying corporate accounting knowledge in practice.

Unit I: Issue of Equity Shares
Meaning- Definition- Features - Issue at Par, at Premium and at Discount -Under Subscription, Over Subscription- Calls in Arrears, Calls in Advance- Forfeiture and Re-Issue of Forfeited Shares

Unit II: Issue and Redemption of Preference Shares

Unit III: Issue of and Redemption of Debentures

Unit IV: Company Final Accounts
Final accounts: Preparation of Final accounts of companies with adjustments (New format) - Computation of Managerial Remuneration- Profits Prior to Incorporation: Apportionment of Expenses-Pre-incorporation, Post incorporation

Unit V: Liquidation of a Company

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. Gupta R.L and Radhasamy 2015 Advanced Accounting - Sultan Chand and Sons, New Delhi
Supplementary Readings:

Note: Problem 80% and Theory 20%

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester IV

19ICOMC44: BANKING THEORY LAW AND PRACTICE

Credits : 4
Hours : 60

Learning Objectives:
LO1: Introduce general and special relationship between banker and customer.
LO2: Expose the type of accounts, formalities of opening account and mechanics of negotiable instrument.
LO3: Enlighten the students on various types of loans and advances.

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

CO1: Comprehend the various features in general and special relationship between banker and customer.
CO2: Understand the various types of deposit facilities and procedure to open an account.
CO3: Learn to handle negotiable instrument and their legal implications.
CO4: Grasp the legal consequences of material alteration, negligence of banker and understand the Payment in due course.
CO5: Appreciate the role of bankers in regards to banking services

Unit I: Banking Legislations an Introduction

Unit II: Types of Bank Accounts


Unit III: Negotiable Instrument:

Unit IV: Paying and Collecting Banker

Unit V: Loans and Advances:
Recent Trends in Banking Theory Law and Practice

Faculty member will impart the knowledge on recent trends in Banking Theory Law and Practice to the students and these components will not cover in the examination.

Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: Teach the methods of data collection, classification, Tabulation and presentation.
LO2: Instruct measures of Central Tendency by Mean, Median, Mode Dispersion, Correlation, Skewness, etc.
LO3: Educate bivariate analysis Index numbers and teach to analyse Time Series data.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Learn the method of Data collection, classification and Presentation.
CO2: Analysis of Univariate data
CO3: Conduct Bivariate analysis of data.
CO4: Analyse Time-series data and construct Index numbers.
CO5: Applying statistical package in business decision.

Unit I: Definition Scope and Limitations
Definition of Statistics -Its scope- uses and limitations - Descriptive Statistics and inferential statistics - Data Collection-Importance of data collection – Methods of data collection -Primary and Secondary Data - Classification and Tabulation-Diagrammatic and graphical presentation- types of diagrams and graphs.

Unit II: Analysis of Univariate Data

Unit III: Analysis of Bivariate Data
Correlation–arithmetic mean and assumed mean-Karl Pearson’s Coefficient correlation-Spearman’s Rank correlation - concurrent deviation and Linear Regression analysis.

Unit IV: Index numbers
Meaning, Types and Uses, Methods of Constructing Price and Quantity Index Numbers, Simple And Aggregate - Tests of Adequacy - Time Reversal Test and Factor reversal Test - Chain Base Index Numbers -Problems in Constructing Index Numbers and Family Budget and Consumer Price- Index Number.

Unit V: Analysis of Time Series
Time series analysis –components of time series-different methods- trend-simple average method-semi average, Moving average and least square methods –seasonal indices by average method.

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

Note: Theory 20% Problem: 80%

Text Books:
3. Hoel and Jessen, 2016 Basic Statistics for Business and Economics John Willy and Sons,New York

76
Supplementary Readings:
5. Pillai, R.S.N, and Bagavathi, V, 2016 Statistics, S. Chand and Company Ltd. Ram Nagar, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
Learning Objectives:

LO1: Impart knowledge about various types of information system in place internet and Web.
LO2: Teach the process of integration of business processes like HR, customer Relationship, supply chain manufacturing etc.
LO3: Enlighten the electronic commerce modalities and decision support system.

Course Outcomes:

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

CO1: Handle information effectively and efficiently for decision making purpose.
CO2: Apply the knowledge to integrate the process of CRM, HR, Supply Chain Manufacturing by virtue of information system.
CO3: Arrive at strategic decisions using communication technology.
CO4: Put in place DSS.
CO5: Utilize e-commerce by practices to exchange and interchanges data and make online payment.

Unit I : Data and Information

Introduction – Data and information – Mean data – Information as a resources – Role of Information in Organizational Functions – Type of Information and Information Technology – Types of Information System in Organization – Advent of Internet and Web – Challenges of Managers.

Unit II : Business Process Integration


Unit III : Decision Making and Communication


UNIT IV : Electronic Commerce


Unit V : Decision support systems (DSS)

Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

Recent Developments in Management Information System

Faculty member will impart the knowledge on recent Developments in Management Information System to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:
2. Goyal 2015 Management Information System, McMillan India, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PO</th>
<th>PSO</th>
<th>PSO</th>
<th>PSO</th>
<th>PSO</th>
<th>PSO</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives: The objective of the course is
LO1: To enhance holistic development of students and improve their personality.
LO2: To understand themselves and be an effective goal oriented team player.
LO3: To develop professionals with idealistic, practical and moral values.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Develop confidence to face the workplace and society at large
CO2: Identify and kindle their inner spirit and get self motivated
CO3: Understand their own strength and weakness

Unit I: Personality
Meaning and Definition of Personality, Determinants of Personality, Characteristics of Personality, Stages of Personality Development, Personality traits.

Unit II: Self Analysis
Self Awareness, SWOT Analysis, Attributes, Self Confidence- Importance of self confidence, Building self confidence, Methods of developing self confidence, Self Esteem

Unit III: Attitude
Types of Attitude, Factors influencing attitude, Positive attitude, Steps to overcome challenged attitude, Developing Positive attitude and thinking.

Unit IV: Motivation

Unit V: Goal Setting
Goals – Defined, Types of goals - Short Term, Long Term, Life Time Goals, Areas and spheres of Goal Setting, SMART principle of Goal Setting, Positive affirmations in Goal Setting

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

Text Books:

Supplementary Readings:
Learning Objectives:
LO1: Teach cost concept and to prepare cost sheet.
LO2: Educate to analyse the components of cost.
LO3: Enlighten the methods of costing.

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Apply the cost concept in practice and prepare cost sheet.
CO2: Put in place inventory control measures in business enterprise.
CO3: Allocate the overhead in order to find out cost of product / Service.
CO4: Apply the methods of costing in practice.
CO5: Applying costing knowledge in decision making practice.

Unit I: Introduction to Cost Accounting

Unit II: Material
Material Controls – Purchase and Issues – Registers – Bin card – Stores Ledger – ABC analysis – VED analysis – Material Turn over EOQ.

Unit III: Labour
Labour cost – Computation and Control – Labour Turnover – causes – Idle and over time – Taylor’s differential piece rate – Wages system and Incentive Scheme.

Unit IV: Overheads
Overheads – Methods – Allocation and apportionment – Repeated -Trial and errors methods - Simultaneous equation methods and Machine Hour Rate.

Unit V: Costing Methods
Job Costing – Batch Costing – Contract Costing – Operating Cost. (Transport Costing) and Reconciliation statement (Simple methods).

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: Theory 20%  Problem: 80%

Text Books:

Supplementary Readings:
3. Khanna, Ahuja Arora and Pandy 2009 Practical Costing S.Chand and Sons New Delhi
## Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>co1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
19ICOMC52: CO-OPERATIVE MOVEMENT IN INDIA

Credits : 4
Hours : 60

Learning Objectives:
LO1: Teach the co-operative philosophy and principles to students.
LO2: Familiarize the students with Agricultural and Non-Agricultural Co-operative.
LO3: Sensitize students to Role of co-operatives in society.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Organise the co-operatives by applying co-operative principles.
CO2: Apply co-operative principles in the day today working of co-operatives.
CO3: Organise agricultural and non-agricultural Co-operative societies.
CO4: Tap financial assistance and support for co-operative entities.
CO5: Provide for an insight into creation of co-operators and co-operatives.

Unit I : Introduction to Co-operation

Unit II : Cooperative Movement
Meaning and Concept – Origination and Growth of Cooperative Movement in India – Significance of Cooperative movement – Development of Cooperatives in the pre and post independence periods.

Unit III : Origin Of Co-operative Principles

Unit IV : Various Types of Co-operatives
Agricultural based Co-operatives – Non Agricultural based Cooperatives – Objectives Functions – Importance.

Unit V: Role of Co-operatives in the Society
Member Participation - Need and Importance – Significance – Financial and Non Financial Assistance to General Public at Various Level.

Recent Developments in Co-operation
Faculty member will impart the knowledge on recent Developments in Co-operation to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO1</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>S</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>M</td>
<td>S</td>
<td></td>
<td>S</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td>M</td>
<td>S</td>
<td></td>
<td>S</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester V
19ICOMC53: BUSINESS LAW

Credits : 4
Hours : 60

Learning Objectives:
LO1: Teach the essentials of contract
LO2: enlighten the students of legal implications of contract and special contracts.
LO3: Educate the Acts of Insolvency and relevant provisions thereof.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the essential elements and its significance in making commercial contracts.
CO2: Grasp the nuances of special contract of Indemnity and Guarantee.
CO3: Comprehend the legal implications of carrying on Agency Business and Sale of Goods to consumer.
CO4: Gain expertise knowledge in Contract of Carriage and Insolvency Act.
CO5: Applying legal knowledge gained in entering general and special contracts.

Unit I: Basics of Contract – 1

Unit II: Basics of Contract – 2

Unit III: Contract Bailment on Pledge and Contract of Indemnity and Guarantee

Unit IV: Contract of Agency and Contract of Sale of Goods Act

Unit V: Contract of Carriage and Insolvency Act

Recent Amendments 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.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>co1</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co2</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co3</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co4</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester V

19ICOMC54: PRINCIPLES OF AUDITING

Credits : 4
Hours : 60

Learning Objectives:
LO1: Educate the students of features, objectives and techniques of auditing.
LO2: Acquaint the student with process of preparing for audit and familiarize them with the vouching and verification process.
LO3: Sensitize the student to laws relating to appointment, remuneration, removal, reappointment and role and duties of Auditor.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Comprehend the objectives and techniques of audit.
CO2: Undertake the process of vouching and verification of transactions.
CO3: Understand the legal implications of appointment and removal of auditor and comprehend his role in the auditor environment.
CO4: Know the emerging areas in audit and the role of Comptroller and Audit General of India.
CO5: Applying auditing knowledge in practice in professional career on at work environment.

Unit I: Introduction

Unit II: Preparation for Audit

Unit III: Vouching Verification and Valuation

Unit IV: Laws Relating to Company Auditor:

Unit V: Emerging Areas in Auditor and Government Audit

Recent Developments in Auditing

Faculty member will impart the knowledge on recent Developments in Auditing to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO1/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester V
19ISSC500: SOFT SKILLS - 3 TIME AND STRESS MANAGEMENT
Credits: 3
Hours: 45

Learning Objectives: The objective of the course is
LO1: To insist the importance of time management
LO2: To define and prioritize tasks that aid in managing time and stress
LO3: To understand the relationship between Time Management and Stress Management

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the importance of time management in personal life and career
CO2: Prioritize, schedule and monitor their work and be conscious in their behavior
CO3: Demonstrate methods for managing projects and commitments without stress

Unit I: Time Management – an Overview
Concept of Time: Nature and Characteristics, Principles of Time Management, objectives and significance, Recognizing the Importance of Time, Managing yourself, Dealing with other people Your time, Getting Results.

Unit II: Planning and Scheduling

Unit III: Time Management Strategies
Identifying and Eliminating Time Wasters, Methods for Managing Time Efficiently, Productive Work, Busy vs. Productive, Indecision & Delay, Overwork, Urgency V’s Importance, Prioritization, Priority Matrix

Unit IV: Stress
Stress – Meaning and Definition, Burnout, Types and Causes of Stress, Job Stress – causes & effects, Personality type and Stress, Symptoms of Stress, Impact of Stress on Human Health.

Unit V: Stress Management
Relationship between Time Management and Stress Management, Overcoming Stress, Tools for identifying and managing Stress, Stress Management Strategies and Techniques

Recent Developments in Time and Stress Management
Faculty member will impart the knowledge on recent Developments in Time and Stress Management to the students and these components will not cover in the examination.

Text Books:
1. Vijay Agarwal, 2009 Time Management for Students, Benten Books,
2. Sudhir Dixit, 2018 Time Management: 30 Principles for the Best Utilization of Your Time”, Manjul Publishing

Supplementary Readings:
2. Brian Tracy, 2016 Master Your Time, Master Your Life, Penguin Publishing Group
To make the students gain practical knowledge through personal experience by involving themselves in various activities listed below and submission of report in brief.

**Learning Objectives:** To impart the knowledge on current trends in business, the students are expected to:

- **LO1:** Gain knowledge in e-banking transactions
- **LO2:** Learn the principles of Co-operation for conducting general body meetings
- **LO3:** Gain knowledge in computer billing and formation of MSME through SHGs

**Course Outcomes:**

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

- **CO1:** Gain knowledge in e-banking transactions
- **CO2:** Get Practical exposure in e-filing of Income Tax and GST returns
- **CO3:** Understand the principles of Co-operation and conducting general body meetings
- **CO4:** Understand the significance of computer and its application in business
- **CO5:** Expertise in formation of MSME through self help groups

**Unit I: Banking Practice**

E-Banking- Steps in conversion of personal account into online Account- ATM operations-NEFT and RTGS transactions.

**Unit II: Taxation Practice**

Income tax and GST- Preparation of E-Statements-E-Filing of Income Tax and GST.

**Unit III: Practice of Co-operative Enterprises**

Creation of MOCK general body from within the student classmates-conduct of MOCK meeting of Board of Directors and preparation of Minutes-Witnessing the General body and Board of Directors meeting of Annamalai university Employees Co-operative Credit Society Ltd, Annamalainagar

**Unit IV: Practice of Computer Application in Business**

Computer Billing in a business organisation( Recommended Departmental stores-Bakeries-Hotels) Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

**Unit V: Entrepreneurial Practices**

Formation of an MSME through Self Help Groups within a class-MOCK procedure for borrowings for MSME- Filling up of application for approval from District Industrial Centre for a new startup

**Note:** The course instructor has to educate and circulate the design for the experiential learning in booklet (20 to 25 Pages Main content) form and finally arrange for collection of experiential learning report from student with the photographic evidence for their learning by experience.
Semester VI

19ICOMC61: MANAGEMENT ACCOUNTING
Credits : 5
Hours : 75

Learning Objectives:
LO1: Educate the role and responsibility of management accountant.
LO2: Teach the modus operandi of analyzing and interpreting the financial statement with the help of financial tools.
LO3: Familiarize the students with application of Marginal Costing techniques to arrive at financial decisions and with the nuances of framing budget as a control measure.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Analyse and interpret the results derived by applying ratio analysis, trend percentage, comparative statement and soon.
CO2: Prepare funds flow and Cash flow statements to determine the adequacy of working capital and cash to carry on operating of business.
CO3: Apply marginal costing technique to arrive at various managerial decisions.
CO4: Evolve budgetary control in the enterprise and control the operations through it.
CO5: Apply management accounting techniques in practice.

Unit I: Introduction to Management Accounting

Unit II: Analysis and Interpretation of Financial Statements

Unit III: Funds Flow and Cash Flow Statements
Fund flow statement, cash flow statement (As per Indian accounting standard)

Unit IV: Marginal Costing
Marginal costing: marginal and different costing as a tool for decision making - make or buy, change of product mix.

Unit V: Budgetary Control

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.

Note: Theory 20%  Problem: 80%

Text Books:
3. Pillai RSN and Bagavathi V, 2009 Cost and Management Accounts, S.Chand and Co New Delhi
**Supplementary Readings:**


**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSE:**

1. *Accounting for Decision Making (Coursera)*, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Learning Objectives:
LO1: Teach Tax structure in India and give a bird’s eye view of direct and indirect tax.
LO2: Impart knowledge about determination of tax liability of assesses.
LO3: Educate the students about customs Act and GST.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Gain overall idea of tax structure and scope of direct and indirect tax.
CO2: Determine the net tax liability of salaries of individuals and in respect of house property.
CO3: Apply the concept of clearing the goods from port and claiming refund from the customs authority.
CO4: Register for GST, pay Tax on process E-ledger and submit E-Return.
CO5: Applying tax laws in practice.

Unit I : Taxation an Introduction
Taxation Structure in India – Direct and Indirect Taxes- Advantages and Disadvantages-
Income tax-Central Excise- Customs- Goods and Services Tax.

Unit II : Income Tax Act 1961
Income tax- basic concepts -Assessment year- Previous year- Assessee – Heads of Income-Salaries-Income from House property- Set off losses – Capital Gains-Income from other sources

Unit III : Central Excise Act 1944
Central Excise – Introduction-Excise Registration and Procedure -Exemptions-
Assessment-Classification-Valuation- Manner of payment of duty-Invoice System-
Transshipment-CENVAT credit- Records and Returns-Export without payment of duty

Unit IV: Customs Act 1962
Overview of Customs Function-Procedure for clearance of import and export goods-
Classification of goods-Restrictions and prohibitions – Customs refunds-Import of samples-
Export Promotion Schemes- Export Oriented units

Unit V : Goods and Services Act 2017
GST Taxation System-Intra State CGST(Central)SGST (State)-Interstate-
IGST(Central)-GST Structure-GST New Registration Process-Benefits-Compulsory
Registration-Valuation-Payment of Tax – Features of GST payment process-E-Ledger
E-FPB-Return forms

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

Text Books:
1. Balachandran V ., 2017 Indirect Taxes, Sultan Chand and Sons, New Delhi
3. Dinkar Pagare, 2017 Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi
Supplementary Readings:
1. Prasad and Bhagavathi 2017 Income Tax Law and Practice Sultan Chand and Sons, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
Learning Objectives:
LO1: Instruct the characteristics essential for entrepreneur and the role of entrepreneur in economic development.
LO2: Teach the student to conduct various types of feasibility studies.
LO3: Educate the students of various sources of obtaining funds from financing agencies and enlightening them about incentives and subsidies available for starting entrepreneurial ventures.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Groom entrepreneurial qualities and learn the modalities of undertaking feasibility studies.
CO2: Gain awareness about the sources of funding the ventures and various incentives and subsidies.
CO3: Understand the legal requirement for establishing ventures and institutional support for starting ventures.
CO4: Keep themselves posted of recent developments in the sphere of entrepreneurial development.
CO5: Applying entrepreneurial fundamentals in practice in starting ventures.

Unit I: Introduction to Entrepreneurship:

Unit II: Training and Development:

Unit III Feasibility Study

Unit III: Support for Entrepreneur:
Promotion of a Venture – Legal requirements for establishing units – Raising funds – Venture capital sources – Documents required – Institutional support by government for funding MSME – Commercial banks.

Unit IV: Incentives and Subsidies:
Need for incentives and subsidies – Subsidised services – subsidy for market – Transport subsidy – Seed capital assistance – Taxation benefits – Special subsidies for exports - Role of export promotion and import substitution.

Unit V: Recent Development in Entrepreneurship
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.

Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO1</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
</tr>
<tr>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
</tr>
<tr>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
Learning Objectives:
LO1: Impart basics of company Law.
LO2: Teach the formation and management of Company.
LO3: Instruct the methods of conducting meeting and the process of winding of company.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Promote company and prepare basic documents and arrange to register it.
CO2: Learn to apply the concept of administration in practice when holding various top positions in Corporate hierarchy.
CO3: Arrange for meetings and prepare document during and after the meetings and facilitate conducting polls of various types.
CO4: Apply the concept of winding up when the occasion arises to wind up the company.
CO5: Applying knowledge of company law in professional career and in starting and running venture on corporate formation.

Unit 1: Introduction to Company Law
Company-Definition, Meaning and Nature- Characteristics of a company; Company Vis-à-vis other Forms of Business-.Types of Companies-Public Company-Private Company-One man Company-Small Company and Dormant Company; Association not for profit; illegal association –G-government Company-Guarantee Company –concept of Corporate Personality, Lifting of Corporate Veil.

Unit II: Formation of Companies

Unit III: Management
Classification of Directors, Women Directors, Independent Director, Small shareholder’s Director; Director Identity Number (DIN);– Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration Powers of Directors – Duties of Directors – Liabilities of Directors

Unit IV: Kinds of Company Meetings

Unit V: Winding Up
Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle blowing: Concept and Mechanism

Recent Amendments in Company Law Administration
Faculty member will impart the knowledge on Recent Amendments in Company Law Administration to the students and these components will not cover in the examination.

Text Books:

Supplementary Readings:
1. Sheth, T. 2017 Company Law, Taxmann’s, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester VI

19ICNVE67: VALUE EDUCATION

Credits : 2
Hours : 30

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.

Course Outcomes:

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

CO1: To 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

2. God, Religion and Morality

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.

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
**Supplementary Readings:**
Learning Objectives: The objective of the course is:

LO1: To enhance the employability skills.
LO2: To develop interpersonal skills that provides good work environment.
LO3: To effectively prepare and present in a job interview.

Course Outcomes:

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

CO1: Demonstrating good relationship with their peer group in the workplace
CO2: Understand the importance of leadership and improve the leadership qualities
CO3: Prepare themselves for effective performance in interviews

Unit I: Etiquettes and Manners

Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette

Unit II: Interpersonal skills

Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence

Unit III: Leadership skills

Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills

Unit IV: Group Discussion

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

Unit V: Interview Skills

Types of Interview, Employment Interview, Preparing for Face-to-face interview, Interview Body language, Questions commonly asked during Interview

Recent Developments in Employability Skills

Faculty member will impart the knowledge on Recent Developments in Employability Skills to the students and these components will not cover in the examination.

Text Books:
1. Alex K, 2014 Soft Skills, Sultan Chand Company

Supplementary Readings:
1. Dr. K. Ravikanth Rao, 2016 Life Skills Education, by Neelkamal, 1 Edition
5. Sarvesh Gulati, 2007 Corporate Soft Skills, Rupa Publications India Pvt. Ltd.,
M.Com. (Five-Year) Programme
Specialization: Accounting Information System

Department of Commerce
Learning Objectives:
LO1: To acquaint the students, to have a basic knowledge on Business Environment
LO2: To provide an insight into the theories of economic, natural and global Environment to the students
LO3: To enable the students to have an overview of technological environment of Business

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
CO2: Apply various strategic tools to assess performance of business environment
CO3: Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
CO4: understand the factors affecting the organizational effectiveness
CO5: Explain and synthesize Business Environment information in the global environment

Unit I: Introduction to Business and its Environment
Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:

Unit III: Global Environment

Unit IV: Political Environment:
Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

Unit V: Natural and Technological Environment:

Recent Trends in Business Environment
Faculty member will impart the knowledge on Recent Trends in Business Environment to the students and these components will not cover in the examination.
Text Books:
1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

Suggested MOOC Courses:
Learning Objectives:
LO1: To provide an in depth knowledge in Partnership accounts
LO2: To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting
LO3: To impart knowledge in recent trends in specialized accounting.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Solve the problems of partnership accounts relating to Admission of partner
CO2: Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership
CO3: Practice accounting problems relating to Branch and Departmental Accounts
CO4: Solve the accounting problems relating to Hire Purchase and Installment System
CO5: Understand emerging areas in Specialized Accounting

CO5. Unit I :Partnership Accounts – Admission , Retirement and Death of Partner
Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II :Partnership Accounts -Dissolution and Sale of Partnership

Unit III: Hire Purchase and Installment system
Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

Unit V: Responsibility accounting and Financial Reporting

Recent Trends in Advanced Financial Accounting
Faculty member will impart the knowledge on Recent Trends in Advanced 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:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
Semester VII

19ICOMC73: BANKING AND INSURANCE

Credits : 4
Hours : 60

Learning Objectives:

LO1: To impart the students to have a deep knowledge in the functioning of commercial banks
LO2: To make the students to comprehend the general principles of contract of insurance and other forms of insurance.
LO3: To impart the students to master over the provisions of banking instruments.

Course Outcomes:

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

CO1: Understand the fundamental concepts of banking and Insurance.
CO2: Recall the role of commercial banks in Economic Development.
CO3: Master over the provisions of banking instruments.
CO4: Understand the applicability of various types of policies.
CO5: Recognize the fundamental principles of general insurance.

Unit I: Banking Functionary Services

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II: Commercial banks role on Economic development

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III: Instruments in Banking

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.
Debit card and Credit card-Smart card-Endorsements-Types

Unit IV: Insurance and Function

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General Insurance Policies

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking And Insurance

Faculty member will impart the knowledge on Recent Trends in Banking And Insurance to the students and these components will not cover in the examination.

Text Books:

3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Learning Objectives:
LO1: To enable the students to recognize the changing dimensions of digital Marketing
LO2: To inculcate the students about the significance of digital marketing mix.
LO3: To educate the students to understand the significance of online Advertising

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Recognize the changing dimensions of digital marketing.
CO2: Understand the forces behind the digital marketing
CO3: Recognize the significance of digital marketing mix
CO4: Discriminate various models of digital marketing
CO5: Understand the significance of online advertising

Unit I: Introduction to Digital Marketing

Unit II: Digital Marketing Environment and Strategy
Digital Consumer– Impact of Digital Technology on Consumer Behaviour –Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy

Unit III: Digital Marketing Mix

Unit IV: Digital Communication & Channel Mix

Unit V: Social Media Marketing and Digital Analytics

Recent Trends in Digital Marketing
Faculty member will impart the knowledge on Recent Trends in Digital Marketing to the students and these components will not cover in the examination.

Text Books:
1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi
**Supplementary Readings:**

2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi
5. Travis Wright, Chris 2016, Digital Sense. Wiley Publishers U.S.A

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
LO2: To disseminate the students about various methods of recruitment, training and performance appraisal techniques
LO3: To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Comprehend the fundamentals of Human Resource Management
CO2: Compute job analysis report and be able to develop job description and job specification.
CO3: Describe the various motivational applications in practice
CO4: Explain performance appraisal techniques and be able to prepare performance appraisal forms
CO5: Develop human resource audit plan and conduct HR audit.

Unit I: Introduction to Human Resource Management

Unit II: HR Planning & Job Analysis

Unit III: Human Resource Development

Unit IV: Performance appraisal & Compensation Management

Unit V: Motivation

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

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO1</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to grasp principles and techniques of financial management
LO2: To impart the students to understand the significance and application of cost of capital and capital structure theories
LO3: To impart the students to gain expert knowledge of dividend policy and working capital management

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Appraise the basic components of financial management
CO2: gain expert knowledge on calculating various techniques of capital budgeting.
CO3: generate and manage funds while undertaking any business venture.
CO4: gain expert knowledge in dividend decisions.
CO5: understand the computations and techniques of working capital.

Unit I : Financial Management an Introduction

Unit II : Cost of Capital and Capital Budgeting

Unit III : Financial Leverage & Capital Structure Theories

Unit IV : Dividend Policy

Unit V : Working Capital

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.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Corporate Finance Essentials (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
Learning Objectives:
LO1: To train the students to acquire foundational understanding of conducting business research
LO2: To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data
LO3: To inculcate the students to learn the best practice of report writing

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Describe the objectives and types of research
CO2: Construct good research design.
CO3: Understand the significance and process of Business research
CO4: Have an insight into the sampling techniques and develop sampling plan
CO5: Analyze and interpret the data and write the research report.

Unit I: Introduction to Research

Unit II: Research and Sample Design
Research Design: Meaning – Features of good Design – Types of research Design.
Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

Unit III: Data Collection and Measurement of Scales

Unit IV: Processing and Analysis of Data
Date processing operations – Editing, Coding, Classifying and tabulation – Analysis of data – Application of Statistics in research: Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

Unit V: Interpretation and Report writing

Recent Trends in Business Research Methods
Faculty member will impart the knowledge on Recent Trends in Business Research Methods to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
Learning Objectives:
LO1: To enable the students to understand the role of business analytics in business data processing
LO2: To impart the students to gain knowledge of application of information technology in the core business Process
LO3: To equip the students with big data application in business intelligence

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the language of business analytics, theory and models in the field of business analytics
CO2: Perceive skills on data analytics and its application
CO3: Gain expert knowledge in data integration technology
CO4: Analyze different types of digital data, use of appropriate models for analysis and derive insights from results
CO5: Equip with key analytical tools and techniques of business intelligence

Unit I: Introduction to Business Analytics
   Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst –Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Unit III: Introduction to OLTP and OLAP
   Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration
   Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

Unit V: Performance and Measurement system Terminology

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

Text Books:
1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform
**Supplementary Readings:**

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To impart the students the knowledge about the application of evaluation tools for analysis and interpretation of financial statements.
LO2: To educate the students with the knowledge on marginal costing and breakeven analysis.
LO3: To provide the students an exposure to prepare various types of budgets.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the basics of management accounting.
CO2: Gain knowledge on application of various tools in analyzing financial statements.
CO3: Appreciate the implications of funds flow and cash flow statements.
CO4: Apply decision making accounting in a given situation.
CO5: Familiarise with preparation of budgets and application of variance analysis.

Unit I: Introduction to Management Accounting
Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant’s role and responsibilities.

Unit II: Analysis and Interpretation Financial Statements
Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit III: Funds Flow / Cash flow Statements and Budgetary Control
Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgetting- Types of Budgets-Budgetary control

Unit IV: Marginal costing and Break Even Analysis
Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V: Standard costing and Variance analysis
Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

Recent Trends in Accounting for Managerial Decisions
Faculty member will impart the knowledge on Recent Trends in Accounting for Managerial Decisions to the students and these components will not cover in the examination.

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

Text Books:
3. A.Murthy and S.Gurusamy 2018, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Accounting for Decision Making (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Semester IX

19ICOMC92: INCOME TAX LAW AND PRACTICE

Credit : 5
Hours : 75

Learning Objectives:
LO1: To make the students to acquaint knowledge on the provisions of Income Tax Regulations in India
LO2: To educate the students computation of income from various sources
LO3: To impart the students knowledge on Filing of returns

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the concept of income
CO2: Compute the total income of various kinds of assesses
CO3: Understand the clubbing of income and carry forward of losses
CO4: Determine the tax liability under different heads of income
CO5: Familiarize with filing of return on different kinds of assesses

Unit I: Concept of Income

Unit II: Computation of Salary and House property Income

Unit III: Computation of Income from Business and Profession, Capital gain and other sources
Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

Unit IV: Clubbing of Income and Set off & Carry forward losses
Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

Unit V: Assessment of Total Income
Assessment of total Income of Individuals - Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax - Deduction of Tax at source

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

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

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>co1</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co2</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co3</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co4</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>co5</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
Learning Objectives:
LO1: To make the students to acquaint knowledge on accounting treatments for merger and reconstruction
LO2: To make the students to solve the problems in Double Accounting System and Holding company accounts
LO3: To enable the students to impart knowledge on preparation of final accounts of Insurance Companies and Banking Companies

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Understand accounting for merger and reconstruction
CO2: Prepare holding company accounts
CO3: Understand and apply legal rules of accounting for insurance company accounts
CO4: Understand and apply legal requirement of banking company accounts
CO5: Familiarize with double accounting system

Unit I: Accounting for Mergers and Reconstruction
Accounting treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

Unit II: Accounting for Holding Companies
Accounting of Holding Companies- Preparation of Consolidated Balance Sheet (One Holding Company running one subsidiary only)

Unit III: Accounting of Insurance Companies
Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV: Accounts of Banking Companies
Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

Unit V: Double Accounting
Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

Recent Trends in Advanced Corporate Accounting
Faculty member will impart the knowledge on Recent Trends in Advanced Corporate 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:
2. Shukla, M.C. and Gerwal, T.S.2017, Advanced Accounting, S. Chand and Co., New Delhi,
Supplementary Readings:
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Pacific holdings Ltd., New Delhi
5. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
<tr>
<td>CO3</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
<tr>
<td>CO4</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. *Accounting Analysis II: Accounting for Liabilities and Equity (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.
Semester IX

19ICOMP94: INSTITUTIONAL TRAINING/ INTERNSHIP

Credits: 5

Learning Objectives:
LO1: To familiarize the institutional / industrial environment
LO2: To provide students an insight into the organizational structure of an institution / industry
LO3: To gain practical knowledge on institution / industrial operations

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Familiar with institution / industrial environment
CO2: Understand the organizational structure of an institution / industry
CO3: Comprehend the institutional / industrial practices like, HR, Finance, Manufacturing and Marketing
CO4: Gain practical knowledge on institutional / industrial operations
CO5: Integrate the theoretical knowledge with practical knowledge

Outcome Mapping

| CO/PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|-------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1   | S    | L    | M    | M    | M    | M    | M    | S    | L    |       |       |       |       |       |       |       |       |
| CO2   |      |      | M    | M    | M    | S    |       |       |       |       |       |       |       |       |       |       |       |
| CO3   | S    | M    | M    | M    |      | M    | L    | L    | L    | S     |       |       |       |       |       |       |       |       |
| CO4   | S    | L    | M    | M    |      | M    | L    | S    |     |       |       |       |       |       |       |       |       |       |
| CO5   | S    |      | M    | M    |      | M    | M    | M    |     |       |       |       |       |       |       |       |       |       |

* L – Low, M - Medium, S - Strong
**Semester X**

**19ICOC101: ADVANCED COST ACCOUNTING**

**Credits:** 5  
**Hours:** 75

**Learning Objectives:**

LO1: To make the students to gain knowledge of integral and non-integral accounting system  
LO2: To impart the students knowledge on Process costing and activity based costing  
LO3: To provide the students an exposure about the performance analysis and cost audit

**Course Outcomes:**

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

CO1: Understand the basic aspects of process costing and its applications  
CO2: Maintain records relating to Integral and Non-Integral system  
CO3: Appreciate the implications of ABC costing  
CO4: Comprehend different types of Responsibility centres and to understand transfer pricing  
CO5: Follow the methodology of cost audit

**Unit I: Process Costing**

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments - Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.- Accounting for Joint Product and By- Product

**Unit II: Integral and Non–Integral Accounting System**


**Unit III: Activity Based Costing [ABC]**

Meaning- Concept - Characteristics- Benefits - Steps in ABC system- Classification of Activities- Cost Driver – Stages – Comparison of ABC with conventional costing system.  

**Unit IV: Divisional Performance Analysis [Responsibility Accounting]**

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing.

**Unit V: Cost Audit**


**Recent Trends in Advanced Cost Accounting**

Faculty member will impart the knowledge on Recent Trends in Advanced Cost 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:**

**Supplementary Readings:**

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/ PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PS O1</th>
<th>PS O2</th>
<th>PS O3</th>
<th>PS O4</th>
<th>PS O5</th>
<th>PS O6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong*
19ICOC102: CORPORATE TAX PLANNING AND MANAGEMENT

Learning Objectives:
LO1: To make the students to acquaint knowledge on the provisions of Corporate Tax in India
LO2: To educate the students to know the impact on managerial decisions and tax issues
LO3: To enable the students to gain knowledge on e-filing of returns and tax payment

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Gain exposure on corporate tax planning
CO2: Comprehend with tax issues and tax payment
CO3: Expertise in the corporate tax planning and its applications
CO4: Handle the issues relating to business and corporate
CO5: Familiarize the payment of tax, e-filing and handling the cases.

Unit I: Introduction to Corporate Tax Planning
Tax benefits of Corporate Undertaking - Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

Unit II: Corporate Taxation
Computation of income from business – Depreciation -MAT, Dividend Distribution Tax-
Tax on Income distributed to Unit holders – Tax incentives to the exporters

Unit III: Corporate Tax Planning and Management Decisions
Tax Planning for new business - Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

Unit IV: Tax Issues

Unit V: Tax payments
E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

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

Note: Question Paper shall cover 60% Theory and 40% Problems.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/ PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. Taxation of Business Entities I: Corporations, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. Rethinking International Tax Law, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.
19ICOC103: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits : 5
Hours : 75

Learning Objectives:
LO1: To enable the students to grasp the knowledge on principles and techniques of security valuation
LO2: To enable the students to have an understanding of different approaches to security analysis
LO3: To educate the students with the knowledge of portfolio management

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Understand the conceptual framework of security valuation and analysis
CO2: Analyze and apply various approaches to security analysis
CO3: Gain the knowledge about the portfolio theory
CO4: Familiarize with the applications of portfolio theory for analysis
CO5: Understand the risk-adjusted measures of performance evaluation

Unit I: Introduction and Security Valuation

Unit II: Security Analysis
Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

Unit III: Portfolio Management

Unit IV: Portfolio Theory
Portfolio total risk, portfolio market risk and unique risk; Sharpe’s optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line- Capital Asset Pricing Model (CAPM) – Characteristic Line

Unit V: Portfolio Performance Evaluation
Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

Recent Trends in Security Analysis and Portfolio Management
Faculty member will impart the knowledge on Recent Trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination.

Note: Question Paper shall cover 60% Theory and 40% Problems.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Portfolio and Risk Management (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: Ramabhadran Thirumalai.
Semester X

19ICOP104: PROJECT AND VIVA VOCE

Credits: 8

Learning Objectives:
LO1: To enable the students to gain practical exposure to working of various types of Business institutions
LO2: To equip the students themselves with the skills of organizing and running the business through various Business models
LO3: To engage the students themselves with the day to day working problems of Business Institutions and to gain knowledge based experience to resolve such problems

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

CO1: Understand the working procedure of Business institutions on democratic basis
CO2: Assess the performance of ongoing Business institutions/Portfolio
CO3: Organize local specific Business institutions of their choice themselves
CO4: Audit the working and performance of Business institutions / Portfolio
CO5: Recommend suggestions for better performance of Business institutions / Portfolio

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
M.Com. (Five-Year) Programme
Specialization: International Business, Banking and Insurance

Department of Commerce
Learning Objectives:
LO1: To acquaint the students, to have a basic knowledge on Business Environment
LO2: To provide an insight into the theories of economic, natural and global Environment to the students
LO3: To enable the students to have an overview of technological environment of business

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
CO2: Apply various strategic tools to assess performance of business environment
CO3: Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
CO4: Understand the factors affecting the organizational effectiveness
CO5: Explain and synthesize Business Environment information in the global environment

Unit I: Introduction to Business and its Environment
Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:

Unit III: Global Environment

Unit IV: Political Environment:
Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

Unit V: Natural and Technological Environment:

Recent Trends in Business Environment
Faculty member will impart the knowledge on Recent Trends in Business Environment to the students and these components will not cover in the examination.
Text Books:
1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

Suggested MOOC Courses:
1. International Business Environment and Global Strategy (edX), Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Semester VII

19ICOMC72: ADVANCED FINANCIAL ACCOUNTING

Credits : 5
Hours : 75

Learning Objectives:
LO1: To provide an in depth knowledge in Partnership accounts
LO2: To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting
LO3: To impart knowledge in recent trends in specialized accounting.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Solve the problems of partnership accounts relating to Admission of partner
CO2: Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership
CO3: Practice accounting problems relating to Branch and Departmental Accounts
CO4: Solve the accounting problems relating to Hire Purchase and Installment System
CO5: Understand emerging areas in Specialized Accounting

Unit I: Partnership Accounts – Admission, Retirement and Death of Partner
Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II: Partnership Accounts - Dissolution and Sale of Partnership

Unit III: Hire Purchase and Installment system
Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

Unit V: Responsibility accounting and Financial Reporting

Recent Trends in Advanced Financial Accounting
Faculty member will impart the knowledge on Recent Trends in Advanced 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:
**Supplementary Readings:**


**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSES:**

1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
Learning Objectives:
LO1: To impart the students to have a deep knowledge in the functioning of commercial banks
LO2: To make the students to comprehend the general principles of contract of insurance and other forms of insurance.
LO3: To impart the students to master over the provisions of banking instruments.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the fundamental concepts of banking and Insurance.
CO2: Recall the role of commercial banks in Economic Development.
CO3: Master over the provisions of banking instruments.
CO4: Understand the applicability of various types of policies.
CO5: Recognize the fundamental principles of general insurance.

Unit I: Banking Functionary Services
Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II: Commercial banks role on Economic development
Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III: Instruments in Banking
Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.
Debit card and Credit card-Smart card-Endorsements-Types

Unit IV: Insurance and Function
Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General Insurance Policies
Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance
Faculty member will impart the knowledge on Recent Trends in Banking and Insurance to the students and these components will not cover in the examination.

Text Books:
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Learning Objectives:
LO1: To enable the students to recognize the changing dimensions of digital Marketing
LO2: To inculcate the students about the significance of digital marketing mix.
LO3: To educate the students to understand the significance of online Advertising.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Recognize the changing dimensions of digital marketing.
CO2: Understand the forces behind the digital marketing
CO3: Recognize the significance of digital marketing mix
CO4: Discriminate various models of digital marketing
CO5: Understand the significance of online advertising

Unit I: Introduction to Digital Marketing

Unit II: Digital Marketing Environment and Strategy
Digital Consumer– Impact of Digital Technology on Consumer Behaviour –Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy

Unit III: Digital Marketing Mix

Unit IV: Digital Communication & Channel Mix

Unit V: Social Media Marketing and Digital Analytics

Recent Trends in Digital Marketing
Faculty member will impart the knowledge on Recent Trends in Digital Marketing to the students and these components will not cover in the examination.

Text Books:
1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi
Supplementary Readings:
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi
5. Travis Wright, Chris 2016, Digital Sense Wiley Publishers U.S.A

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester VIII

19ICOMC81: HUMAN RESOURCE MANAGEMENT

Credits : 5
Hours : 75

Learning Objectives:
LO1: To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
LO2: To disseminate the students about various methods of recruitment, training and performance appraisal techniques.
LO3: To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Comprehend the fundamentals of Human Resource Management.
CO2: Compute job analysis report and be able to develop job description and job specification.
CO3: Describe the various motivational applications in practice.
CO4: Explain performance appraisal techniques and able to prepare performance appraisal forms.
CO5: Develop human resource audit plan and conduct HR audit.

Unit I: Introduction to Human Resource Management

Unit II: HR Planning & Job Analysis

Unit III: Human Resource Development

Unit IV: Performance appraisal & Compensation Management

Unit V: Motivation

Recent Trends in Human Resource Management
Faculty member will impart the knowledge on Recent Trends in Human Resource Management to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to grasp principles and techniques of financial management
LO2: To impart the students to understand the significance and application of cost of capital and capital structure theories
LO3: To impart the students to gain expert knowledge of dividend policy and working capital Management

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

CO1: Appraise the basic components of financial management
CO2: Gain expert knowledge on calculating various techniques of capital budgeting.
CO3: Generate and manage funds while undertaking any business venture.
CO4: Gain expert knowledge in dividend decisions.
CO5: Understand the computations and techniques of working capital.

Unit I: Financial Management an Introduction

Unit II: Cost of Capital and Capital Budgeting

Unit III: Financial Leverage & Capital Structure Theories

Unit IV: Dividend Policy

Unit V: Working Capital

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.

Note: Question Paper shall cover 80% theory and 20% Problem in Unit II
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Corporate Finance Essentials (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
Semester VIII

19ICOMC83: BUSINESS RESEARCH METHODS

Credits : 4
Hours : 60

Learning Objectives:
LO1: To train the students to acquire foundational understanding of conducting business research
LO2: To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data
LO3: To inculcate the students to learn the best practice of report writing

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Describe the objectives and types of research
CO2: Construct good research design.
CO3: Understand the significance and process of Business research
CO4: Have an insight into the sampling techniques and develop sampling plan
CO5: Analyze and interpret the data and write the research report.

Unit I: Introduction to Research

Unit II: Research and Sample Design
Research Design: Meaning—Features of good Design—Types of research Design.
Sample Design: Census and Sample Survey—Steps in sample Design—Types of Sample Designs—Probability and non-probability sampling techniques

Unit III: Data Collection and Measurement of Scales

Unit IV: Processing and Analysis of Data
Data processing operations—Editing, Coding, Classifying and tabulation—Analysis of data—Application of Statistics in research: Descriptive statistics—Inferential analysis—Hypothesis testing—Meaning—Characteristics—Types of Hypothesis—steps in Testing of Hypotheses—Mean Difference and relationship testing

Unit V: Interpretation and Report writing
Interpretation: Meaning—Need for interpretation—Techniques of Interpretation—precautions.

Recent Trends in Business Research Methods
Faculty member will impart the knowledge on Recent Trends in Business Research Methods to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|
| CO1   | M   | M   | M   | S   | S   | M   | M   | M   | S   | M    | M    | M    | L    | L    | L    | L    | L    | L    |
| CO2   | S   | L   | M   |     |     |     |     |     |     |      |      |      |      |      |      |      |      |      |
| CO3   | S   |     | S   |     |     |     |     |     |     |      |      |      |      |      |      |      |      |      |
| CO4   | M   |     |     |     |     |     |     |     |     |      |      |      |      |      |      |      |      |      |
| CO5   | S   | S   | L   | M   | M   | M   | S   | S   | M   | M    | M    | M    |      |      |      |      |      |      |

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
Learning Objectives:
LO1: To enable the students to understand the role of business analytics in business data processing
LO2: To impart the students to gain knowledge of application of information technology in the core business process
LO3: To equip the students with big data application in business intelligence

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the language of business analytics, theory and models in the field of business analytics
CO2: Perceive skills on data analytics and its application
CO3: Gain expert knowledge in data integration technology
CO4: Analyze different types of digital data, use of appropriate models for analysis and derive insights from results
CO5: Equip with key analytical tools and techniques of business intelligence

Unit I: Introduction to Business Analytics
Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst –Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Unit III: Introduction to OLTP and OLAP
Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence- Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration
Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

Unit V: Performance and Measurement system Terminology

Recent Trends in Business Analytics
Faculty member will impart the knowledge on Recent Trends in Business Analytics to the students and these components will not cover in the examination.
Text Books:
1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td>L</td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester IX

19ICOMC91: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits : 5
Hours : 75

Learning Objectives:
LO1: To acquaint students with evaluation of management accounting
LO2: To provide exposure to the students to prepare various budgets
LO3: To impart the students knowledge on marginal costing and variance analysis

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the basics of management accounting
CO2: Appreciate and analyse the financial statements
CO3: Appreciate the implications funds flow and cash flow statements
CO4: Calculate marginal costing and breakeven point
CO5: Analyze standard costing and Variance analysis

Unit I : Introduction to Management Accounting
Management Accounting as an area of accounting; Objectives, nature, Functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant’s role and responsibilities.

Unit II : Analysis and Interpretation Financial Statements
Meaning and objectives-Devices used in analyzing financial statements – Comparative-Commonsize statements - Trend-Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit III : Funds Flow / Cash flow Statements and Budgetary Control
Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV : Marginal costing and Break Even Analysis
Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V : Standard costing and Variance analysis
Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

Recent Trends in Accounting For Managerial Decisions
Faculty member will impart the knowledge on Recent Trends in Accounting For Managerial Decisions to the students and these components will not cover in the examination.

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

Text Books:
3. Murthy A and Gurusamy S 2018, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
2. Accounting for Decision Making (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Semester IX

19ICOMC92: DYNAMICS OF BANKING

Credits : 4
Hours : 60

Learning Objectives:
LO1: To acquaint students with knowledge of Banking Legislations
LO2: To enable the students to understand the knowledge of Demonetization and Remonetization
LO3: To impart the students to understand the new concepts of digital banking

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

CO1: Understand the provisions of banking legislations
CO2: Appreciate the changing profile of Indian banking
CO3: Understand bank deposits loans and advances
CO4: Understand the implications of Demonetizations and Remonetization
CO5: Implication of modern automated clearing house and its uses

Unit I: Banking Legislations

Unit II: Changing Profile of Indian Banking

Unit III: Bank Deposits, Loans and advances
Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances-Credit Appraisal Techniques –Determining credit worthiness-Sources of credit information.

Unit IV: Demonetization and Remonetization

Unit V: Payment System & Digital banking

Recent Amendments and Trends in Banking
Faculty member will impart the knowledge on Recent Amendments in Trends in Banking to the students and these components will not cover in the examination.

Websites: National Payment Corporation of India, CCIL,RBI
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>L</td>
<td>M</td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to know the basis of the Life insurance and Risk coverage
LO2: To impart the students to understand different types of life insurance policies
LO3: To make the students to know the assignment and nomination procedures in the life
insurance policies

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the mechanics of insurance
CO2: Gain exposure to life insurance and risk coverage
CO3: Gain familiarity about various types of policies
CO4: Understand the provisions of policies of LIC of India and its computation
CO5: Apply the knowledge of assignment and nomination of life policies

Unit I: Introduction to Insurance

Unit II: Life Insurance and Risk Coverage
Annuities – Selection and Measurement of Risk and Mortality Table- Treatment of Sub-
Standard Risk-Reserve-Investment Funds-Valuation and Surplus-Policy condition-Life Insurance Corporation of India..

Unit III: Life Insurance for the under privileged
Industrial, group and micro life insurance-disability benefit policies-Social society schemes and pension plans – Role of Development Officer.

Unit IV: Classification of Life Insurance Policies
Life Insurance Policies-Classification of Policies- Shopkeepers Insurance Policy-Non Medical Scheme-Pension Policies of LIC of India-Types of premium factors that affect premium calculation-Plan of premium-Computation of Surrender value.

Unit V: Assignment and Nomination of Life Policies
Types of Assignment-Nomination of Life Policy-Procedure to make Domination-
Cancellation of Nomination-Difference between Nomination and Assignment-Revival of lapsed policies.- Procedure of setting Life Claims.

Recent Trends in Principles and Practice of Life Insurance
Faculty member will impart the knowledge on Recent Trends in Principles and Practice of Life Insurance to the students and these components will not cover in the examination.

Text Books:
3. Insurance Institute of India, 2013, Practice of General Insurance, Insurance Institute of India
**Supplementary Readings:**

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to familiarize with institutional/industrial environment
LO2: To provide students an insight into the organizational structure of an institution/industry
LO3: To equip the students to gain practical knowledge on institution/industrial operations

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

CO1: Familiar with institution/industrial environment
CO2: Understand the organizational structure of an institution/industry
CO3: Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
CO4: Gain practical knowledge on institutional/industrial operations
CO5: Integrate the theoretical knowledge with practical knowledge

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester X  

19ICOC101: BANK CREDIT AND RISK MANAGEMENT  

Credits : 5  
Hours : 75

Learning Objectives:
LO1: To impart the students to understand the fundamental knowledge of Risk Management System in Banks  
LO2: To enable the students to know the credit policy regulatory requirements of modern banks  
LO3: To make the students to understand the legal provisions of credit information Bureau

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Comprehend the mechanics of risk management  
CO2: Gain knowledge on credit policy in banks and credit information bureau  
CO3: Appreciate prudential norms and recovery management  
CO4: Apply the knowledge of credits information services of India  
CO5: Understand Assets Securitization and reconstruction

Unit I: Risk Management  

Unit II: Credit Policy in Banks  

Unit III: Credit Information Bureau Services  
Credit Information Bureau – International Scenario – Development of CIB in Asian Countries – Credits Information Services in India – Setting up of CIB in India – Legal Obligation and FIs – Credit Information Bureau (India) Ltd. (INCAL).

Unit IV: Prudential Norms  

Unit V: Recovery Management  
Legal and Non Legal Recovery measures- Debt Recovery Tribunal-Asset Securitisation and Asset Reconstruction-SARFAESI Act.

Recent Trends in Bank Credit and Risk Management  
Faculty member will impart the knowledge on Recent Trends in Bank Credit and Risk Management to the students and these components will not cover in the examination.

Text Books:  
2. Benson Kunjukunju 2016, Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.  
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/ PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>L</td>
<td>S</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students acquire the knowledge of export import procedures
LO2: To train the students to know the general provisions regarding import and export documentation
LO3: To impart the students gain expert knowledge of ECGC schemes

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Gain general exposure to export and import trade
CO2: Acquainting with export and import procedure and documentation
CO3: Gain familiarity with exchange risk
CO4: Understand the steps for exporting and their by-laws
CO5: Apply the idea of shipment through containers

Unit I: Export Trade Facilitation
Different categories of Exporters – Types of Export – Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit II: Import Trade Facilitation
Duty free Import Authorization scheme- Electronic filing (on line) procedure- Non Electronic filing procedure- Import under tariff rate quota scheme- General provisions regarding import- Transfer/Disposal of imported goods

Unit III: Import and Export Procedure

Unit IV: Import and Export Documentation
Import Authorization/ CCP1 procedure for restricted items- Application forms- Import Procedure – Applications for Export Promotion Councils- IEC Forms- Export Contracts- Processing of an Export order- Manufacture in Bond (Excise & Customs Regulations) – Pre-shipment inspection- Export packing, -Shipping Documents and Declarations- Excise formalities – shipment and realization of export sale proceeds- Banking and Foreign Exchange Forms

Unit V: Cargo, Credit and Exchange Risks
Shipment through container- Air- Land- Post parcel – Marine Insurance- need, types and procedures- ECGC schemes for risk coverage, and procedure for filling claims

Recent Ammendments in Export-Import Procedures and Documentation
Faculty member will impart the knowledge on Recent Ammendments in Export-Import Procedures and Documentation to the students and these components will not cover in the examination.
**Text Books:**
1. Mahajan M.I, 2015, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai

**Supplementary Readings:**
4. Mahajan M.I, 2015, Export Do it yourself, Snow white Publications, Mumbai

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td>L</td>
<td></td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong*
Semester X  
19ICOC103: PRINCIPLES AND PRACTICE OF GENERAL INSURANCE  
Credits : 5  
Hours : 75

Learning Objectives:
LO1: To train the students to understand the evolution and growth of general insurance  
LO2: To impart the students to know the various policies regarding marine and fire insurance  
LO3: To enable the students to understand the basic rules of IRDA

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appreciate the role of general insurance  
CO2: Familiarize with mechanics of marine and fire insurance contract  
CO3: Appreciate the various insurance cover for miscellaneous insurance  
CO4: Familiarize the provisions of IRDA Act  
CO5: Gain knowledge on nature and use of fire insurance

Unit I : Role of General Insurance Business

Unit II: Nature of Marine Insurance Contract

Unit III: Nature of Fire Insurance

Unit IV: Miscellaneous Insurance – I
Money Transit Insurance – Introduction -Scope- Functions —Coverage-Special features- exclusions-conditions-underwriting consideration- Rating pattern- Claims Procedure-Bankers Indemnity and jewelers- Block insurance-coverage.

Unit V: Miscellaneous Insurance – II

Recent Trends in Principles and Practice of General Insurance

Faculty member will impart the knowledge on Recent Trends in Principles and Practice of General Insurance to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
<tr>
<td>c02</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
<tr>
<td>c03</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
<tr>
<td>c04</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
<tr>
<td>c05</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
</tbody>
</table>

*L – Low, *M - Medium, *S - Strong*
Semester X

19ICOP104: PROJECT AND VIVA VOCE

Credits : 8

Learning Objectives:

LO1: To enable the students to gain practical exposure to working of various types of Banking institutions

LO2: To equip the students themselves with the skills of organizing and running the business through innovative Banking models

LO3: To engage the students themselves with the day to day working problems of bank (Both Private and Public Sector Banks) and to gain knowledge based experience to resolve such problems

Course Outcomes:

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

CO1: Understand the working procedure of Banking institutions on democratic basis

CO2: Assess the performance of ongoing Banking institutions

CO3: Organize local specific Banking institutions of their choice themselves

CO4: Audit the working and performance of Banking institutions

CO5: Recommend suggestions for better performance of Banking institutions

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
M.Com. (Five-Year) Programme

Specialization: Co-operative Management

Department of Commerce
Learning Objectives:

LO1: To acquaint the students, to have a basic knowledge on Business Environment

LO2: To provide an insight into the theories of economic, natural and global Environment to the students

LO3: To enable the students to have an overview of technological environment of business

Course Outcomes:

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

CO1: Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment

CO2: Apply various strategic tools to assess performance of business environment

CO3: Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.

CO4: understand the factors affecting the organizational effectiveness

CO5: Explain and synthesize Business Environment information in the global environment

Unit I: Introduction to Business and its Environment

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:


Unit III: Global Environment


Unit IV: Political Environment:

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

Unit V: Natural and Technological Environment:


Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.

Recent Trends in Business Environment

Faculty member will impart the knowledge on Recent Trends in Business Environment to the students and these components will not cover in the examination.
Text Books:
1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

Suggested MOOC Courses:
1. International Business Environment and Global Strategy (edX), Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Learning Objectives:
LO1: To provide an in depth knowledge in Partnership accounts
LO2: To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting
LO3: To impart knowledge in recent trends in specialized accounting.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Solve the problems of partnership accounts relating to Admission of partner
CO2: Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership
CO3: Practice accounting problems relating to Branch and Departmental Accounts
CO4: Solve the accounting problems relating to Hire Purchase and Installment System
CO5: Understand emerging areas in Specialized Accounting

Unit I: Partnership Accounts – Admission, Retirement and Death of Partner
Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II: Partnership Accounts - Dissolution and Sale of Partnership

Unit III: Hire Purchase and Installment System
Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

Unit V: Responsibility Accounting and Financial Reporting

Recent Trends in Advanced Financial Accounting
Faculty member will impart the knowledge on Recent Trends in Advanced 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:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
Learning Objectives:
LO1: To impart the students to have a deep knowledge in the functioning of commercial banks
LO2: To make the students to comprehend the general principles of contract of insurance and other forms of insurance.
LO3: To impart the students to master over the provisions of banking instruments.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the fundamental concepts of banking and Insurance.
CO2: Recall the role of commercial banks in Economic Development.
CO3: Master over the provisions of banking instruments.
CO4: Understand the applicability of various types of policies.
CO5: Recognize the fundamental principles of general insurance.

Unit I: Banking Functionary Services
Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II: Commercial Banks role on Economic development
Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III: Instruments in Banking
Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.
Debit card and Credit card-Smart card-Endorsements-Types

Unit IV: Insurance and Function
Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General Insurance Policies
Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance
Faculty member will impart the knowledge on Recent Trends in Banking and Insurance to the students and these components will not cover in the examination.

Text Books:
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
1. **Just Money: Banking as if Society Mattered (edX)**, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer, Lafayette Cruise and Lily Steponaitis.
2. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Learning Objectives:
LO1: To enable the students to recognize the changing dimensions of digital Marketing
LO2: To inculcate the students about the significance of digital marketing mix.
LO3: To educate the students to understand the significance of online Advertising

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Recognize the changing dimensions of digital marketing.
CO2: Understand the forces behind the digital marketing
CO3: Recognize the significance of digital marketing mix
CO4: Discriminate various models of digital marketing
CO5: Understand the significance of online advertising

Unit I: Introduction to Digital Marketing

Unit II: Digital Marketing Environment and Strategy
Digital Consumer– Impact of Digital Technology on Consumer Behaviour –Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy

Unit III: Digital Marketing Mix

Unit IV: Digital Communication & Channel Mix

Unit V: Social Media Marketing and Digital Analytics

Recent Trends in Digital Marketing
Faculty member will impart the knowledge on Recent Trends in Digital Marketing to the students and these components will not cover in the examination.
Text Books:
1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi

Supplementary Readings:
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi
5. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
learning Objectives:
LO1: To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
LO2: To disseminate the students about various methods of recruitment, training and performance appraisal techniques.
LO3: To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Comprehend the fundamentals of Human Resource Management.
CO2: Compute job analysis report and be able to develop job description and job specification.
CO3: Describe the various motivational applications in practice.
CO4: Explain performance appraisal techniques and be able to prepare performance appraisal forms.
CO5: Develop human resource audit plan and conduct HR audit.

Unit I: Introduction to Human Resource Management

Unit II: HR Planning & Job Analysis

Unit III: Human Resource Development

Unit IV: Performance Appraisal & Compensation Management

Unit V: Motivation

Recent Trends in Human Resource Management
Faculty member will impart the knowledge on Recent Trends in Human Resource Management to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

| CO/PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PSO 1 | PSO 2 | PSO 3 | PSO 4 | PSO 5 | PSO 6 |
|-------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1   | S    |      |      |      |      |      |      |      |      |       |       |       |       |       |       |       |       |
| CO2   | M    | M    | M    | S    | M    |      |      |      |      |       |       |       |       |       |       |       |       |
| CO3   | M    | M    | M    | M    | M    | M    | L    | M    |      |       |       |       |       |       |       |       |       |
| CO4   | L    | M    |      |      |      |      | S    | M    |      |       |       |       |       |       |       |       |       |
| CO5   | M    |      |      |      |      |      | S    |      |      |       |       |       |       |       |       |       |       |

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to grasp principles and techniques of financial management
LO2: To impart the students to understand the significance and application of cost of capital and capital structure theories
LO3: To impart the students to gain expert knowledge of dividend policy and working capital management

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Appraise the basic components of financial management
CO2: Gain expert knowledge on calculating various techniques of capital budgeting.
CO3: Generate and manage funds while undertaking any business venture.
CO4: Gain expert knowledge in dividend decisions.
CO5: Understand the computations and techniques of working capital.

Unit I: Financial Management an Introduction

Unit II: Cost of Capital and Capital Budgeting

Unit III: Financial Leverage & Capital Structure Theories

Unit IV: Dividend Policy

Unit V: Working Capital

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.

Note: Question Paper shall cover 80% theory and 20% Problem in Unit II

Text Books:
**Supplementary Readings:**


**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSES:**

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Corporate Finance Essentials** (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
Learning Objectives:
LO1: To train the students to acquire foundational understanding of conducting business research
LO2: To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data
LO3: To inculcate the students to learn the best practice of report writing

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Describe the objectives and types of research
CO2: Construct good research design.
CO3: Understand the significance and process of Business research
CO4: Have an insight into the sampling techniques and develop sampling plan
CO5: Analyze and interpret the data and write the research report.

Unit I: Introduction to Research

Unit II: Research and Sample Design

Unit III: Data Collection and Measurement of Scales

Unit IV: Processing and Analysis of Data
Date processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

Unit V: Interpretation and Report writing

Recent Trends in Business Research Methods
Faculty member will impart the knowledge on Recent Trends in Business Research Methods to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:
Learning Objectives:
LO1: To enable the students to understand the role of business analytics in business data processing
LO2: To impart the students to gain knowledge of application of information technology in the core business Process
LO3: To equip the students with big data application in business intelligence

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the language of business analytics, theory and models in the field of business analytics
CO2: Perceive skills on data analytics and its application
CO3: Gain expert knowledge in data integration technology
CO4: Analyze different types of digital data, use of appropriate models for analysis and derive insights from results
CO5: Equip with key analytical tools and techniques of business intelligence

Unit I: Introduction to Business Analytics
Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst –Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Unit III: Introduction to OLTP and OLAP
Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration
Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

Unit V: Performance and Measurement System Terminology

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

Text Books:
1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform
**Supplementary Readings:**

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong*
Learning Objectives:
LO1: To make the students gain expert knowledge in Co-operative movement in India
LO2: To appreciate the need and importance of co-operative education and training
LO3: To understand various committees recommendations for the betterment of Indian co-operatives

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Understand the Significance of Principles and Practice of Cooperation in India.
CO2: Discuss and recall importance of Cooperative Education and Training in this present condition.
CO3: Discuss the role of Government in the Promotion of Cooperatives through Apex Agricultural Institutions.
CO4: Understand the reasons for rural indebtedness and provide suitable solutions to minimize
CO5: Identify the significance of member economic participation in the co-operatives

Unit I : Origin and Concept of Co-operation

Unit II: Co-operation and Other Forms of Organisations
Co-operation and Corporate concerns: Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-help Groups and Co-operative and JLG (Joint Liability Group) Comparison between Capitalism, Socialism – Cooperation in the middle way

Unit III: Development of Co-operation
Historical background – Development of Co-operation during Pre-independence Period and Post-independence Period: All India Rural Credit Survey Committee, All India Rural Credit Review Committee, Sivaraman Committee (CRAFICARD), Kushroo Committee and Report of Task Force on Co-operative Credit Structure (Vaidyanathan), Report of the High Powered Committee on Co-operatives – Findings and Recommendations

Unit IV: Co-operative Education and Training
Co-operative Extension, Co-operative Education and Training - Need and Importance - Institutions for Co-operative Education and Training in India - Role of National Co-operative Union of India (NCUI) - State Co-operative Union - Research in Co-operation - Programs and Policies for Member Education - Role of Women in Co-operatives.

Unit V: Role of Government and Apex Agricultural Institutions
Government Assistance to Co-operatives: Central and State Participation in Share Capital, Subsidies and Administrative Assistance - Role of National Bank for Agricultural and Rural Development (NABARD) - Reserve Bank of India (RBI) – International Co-operative Alliance (ICA) and its Functions

Recent Trends in Co-operation in India
Faculty member will impart the knowledge on Recent Trends in Co-Operation in India to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

COMMITTEE REPORTS
1. Kushroo’s Committee Report
2. Vaidhyanathan Committee Report
3. Committee and Commissions on Co-operation By Paranjothi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td></td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td></td>
<td>L</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>L</td>
<td></td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To know about the causes for success of co-operatives in foreign countries
LO2: To make the student to get practical knowledge in diary co-operatives
LO3: To motivate the students community to visit foreign co-operatives

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Acquire knowledge about success of Cooperative Movement in Foreign countries.
CO2: Appreciate the importance of Diary Cooperative in Denmark.
CO3: Understand the logic of Cooperative Movement in USA and Israel.
CO4: Evaluate the significance of consumer co-operative movement in England
CO5: Compare the strength and weakness between Indian Co-operatives and foreign Co-operatives

Unit I: Consumer Co-operative Movement in England

Unit II: Credit Movement in German and Italy
Origin of Co-operative Movement; Raiffesien Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffesien and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of BancaPopularre (Peoples Bank), CasseRuralie (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

Unit III: Dairy Co-operatives in Denmark
Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

Unit IV: Co-operative Movement in Israel
The Early Co-operative Groups - The Beginning of Co-operative Movement in Palastene - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

Unit V: Co-operative Movement in U.S.A
The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers’ Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

Recent Trends in Co-Operation in Foreign Countries
Faculty member will impart the knowledge on Recent Trends in Co-Operation in Foreign Countries to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td>M</td>
<td>M</td>
<td></td>
<td>M</td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c03</td>
<td></td>
<td>M</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td></td>
<td>S</td>
<td>M</td>
<td></td>
<td>L</td>
<td></td>
<td></td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To understand the level of availability of co-operative financial institution in India
LO2: To know the significance of non-agricultural credit co-operatives in India
LO3: To enable them to understand the importance of urban cooperatives in India

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appreciate the importance of Cooperative Financial Institutions and Agricultural Credit.
CO2: Understand the significance of Long term Agricultural Credit Cooperatives in India.
CO3: Evaluate the Non-Agricultural Credit Cooperatives for the betterment of other than Agricultural Sectors Development.
CO4: Compare the strength and weakness about Indian co-operatives with foreign co-operative
CO5: Compare and contrast the performance of urban and rural co-operative banks in India

Unit I: Introduction to Co-operative Financial Institutions
Rural Indebtedness – Causes and Effect – Sources of Rural Credit – Types – Institutional arrangements for Rural Credit through Cooperatives – Role of Cooperatives in the Promotion of Rural Economy – Structure of Credit Cooperatives

Unit II: Agricultural Credit Co-operatives (Short and Medium)

Unit III: Agricultural Credit Co-operatives (Long Term)
Need and Importance - Primary Co-operative Agricultural and Rural Development Banks (PCARDBs) - Sources of Funds – Objectives - Functions – Lending Procedures - State Cooperative Agricultural and Rural Development Bank (SCARDB), Objectives – Constitution – Functions – Diversified Lending – Over dues - Causes – Problems – Remedies.

Unit IV: Non Agricultural Credit Co-operatives
Constitution and Functions of Urban Co-operative Banks – Constitutions – Objectives – Need and Importance - Functions - Employees Credit Co-operative Societies, Co-operative Housing Societies, Fisheries Co-operatives – Objectives – Functions - Problems

Unit V: Management of Cooperative Finance and Banking Institutions

Recent Trends in Co-Operative Financial Institutions in India
Faculty member will impart the knowledge on Recent Trends in Co-Operative Financial Institutions in India to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M – Medium, S – Strong
Learning Objectives:
LO1: To familiarize the institutional/industrial environment
LO2: To provide students an insight into the organizational structure of an institution/industry
LO3: To gain practical knowledge on institution/industrial operations

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Familiar with institution/industrial environment
CO2: Understand the organizational structure of an institution/industry
CO3: Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing
CO4: Gain practical knowledge on institutional/industrial operations
CO5: Integrate the theoretical knowledge with practical knowledge

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*L – Low, M - Medium, S - Strong*
Semester X

19ICOC101: CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Credits : 5
Hours : 75

Learning Objectives:
LO1: To understand the need and importance of managerial functions relating to co-operative administration
LO2: To know the structure of co-operative management
LO3: To appreciate the importance of management of marketing co-operatives

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the Need and Importance of Managerial Functions Applied to Cooperatives and various levels of Administration in Cooperatives.
CO2: Understand the Management Information System and Professional Management for Cooperatives.
CO3: Appreciate the importance of Management of Marketing Cooperatives and its Operations.
CO4: Understand the significance of operational efficiency in the co-operative organization.
CO5: Evaluate the Management techniques used by the different types of co-operative organization

Unit I: Introduction to Co-operative Management

Unit II: Structure of Co-operative Management
Co-operative Administration at State Level; Registrar of Co-operative Societies, Functional Registrars – District Level Administration – Institutional Administration; General Body; Notice, Quorum, Business Transactions of General Body – Executive Committee - Board of Directors

Unit III: Management of Co-operative Banking

Unit IV: Management of Marketing Co-operatives

Unit V: Issues in Co-operative Management
Professionalization of Co-operative Management; Need for Professionalization, Issues in Professionalization - De-officialisation - Operational Efficiency – Co-operative Governance - Strategies for Development of Co-operatives in India

Recent Trends in Co-Operative Management and Administration
Faculty member will impart the knowledge on Recent Trends in Co-Operative Management and Administration to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S – Strong
Learning Objectives:
LO1: To understand historical background about co-operative legislation in India
LO2: To make the students to know about the formation procedures of a co-operative society in their area
LO3: To understand the importance of membership qualities of co-operative societies

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Understand the historical background of Cooperative Legislation and Procedures for Registration of a Cooperative Society.
CO2: Evaluate the Qualification and Disqualification for Membership of Cooperative Societies and Rights, Duties and Liabilities of Members.
CO3: Understand the significance of Supervision and Inspection and evaluate the causes for the Winding-up of Cooperative Societies.
CO4: Evaluate the causes for winding up of co-operative societies
CO5: Gain the knowledge about special features Tamil Nadu Co-operative Societies Act and new Amendments

Unit I: History of Co-operative Legislation
History of Co-operative Legislation in India – Co-operative Credit Societies Act of 1904, Co-operative Societies Act of 1912 – Multi-state Co-operative Societies Act 2002; Applicability of the Act, Societies Which May be Registered, Bye-laws, Membership and Winding up

Unit II: Registration of Societies [Tamil Nadu Co-operative Societies Act 1983]
Registration; Conditions of Registration - Effects of Registration - Amendment of the Bye-laws of Registered Society - Powers of Registrar to Direct Amendment in Public Interest - Division and Amalgamation of Societies – Transfer of Assets and Liabilities of Societies

Unit III: Membership and Management
Membership – Types of Membership - Qualifications, Associate Members, Disqualifications for Membership of Societies - Rights of Members to the Services - Duties and Liabilities, Liability of Past Member or of the Estate of a Deceased Member – General Meetings, Constitution and Meetings of the Board; Disqualification for Membership of Board

Unit IV: Supervision and Inspection
Co-operative Audit; Distinction between Co-operative Audit and Company Audit – Inquiry - Inspection and Investigation - Inspection of Books By Financing bank – Surcharge - Supersession of Board

Unit V: Winding-up of Societies
Winding-up of Registered Societies – Liquidator; Powers – Cancellation of Registration - Bar of Legal Proceedings, and Restoration of Society ordered to be wound up – Co-operative Tribunal – Appeal - Revision and Review

Recent Amendments in Tamilnadu Co-operative Societies Act 1983
Faculty member will impart the knowledge on Recent Amendments in Tamilnadu Co-operative Societies Act 1983 to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:
3. Calvert H, 1959 The Law and Principles of Co-operation, Thacker Spink, Calcutta,
5. Government of India, Multi Unit Co-operative Societies Act, 2002

Committee Reports:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>L</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester X

19ICOC103: CO-OPERATIVE SERVICE INSTITUTIONS IN INDIA

Credits : 4
Hours : 60

Learning Objectives:
LO1: To gain knowledge about availability of co-operative service institution in India
LO2: To understand the differences between co-operative marketing system with general marketing system
LO3: To know the significance of diary co-operatives in India

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the Need and Importance of Two -Tier Marketing Co-operatives and Three -Tier Diary Co-operatives in India.
CO2: Appreciate the significance of Consumer Co-operatives and Industrial and Processing Cooperatives in India.
CO3: Understand the working and Present Position of various Service Cooperatives in India
CO4: Motivate the students community to start MSME through co-operative sectors
CO5: Enhance the knowledge towards the role of co-operative service institutions in the development of rural and urban areas

Unit I: Marketing Co-operatives
Origin and Development of Cooperative Marketing in India – Need and Importance - Primary and Apex Cooperatives Marketing Societies in India - Various Forms of Assistance Available from Government and NCDC - Regulated Markets – Problems of Marketing Cooperatives.

Unit II: Dairy Co-operatives

Unit III: Consumer Co-operatives
Meaning and Concept - Need and Importance - Origin and Development - Structure and Working - Primary, Central and Apex Consumer Cooperatives- NCCF - Supermarket - Recent Development

Unit IV: Industrial and Processing Co-operatives
Origin, Types and Development of Industrial Co-operatives in India - Processing Cooperatives - Need and Importance of Spinning Mill - Sugar Factories - Problems

Unit V: Other Co-operatives

Recent Ammendments in Co-operative Service Institutions in India
Faculty member will impart the knowledge on Recent Ammendments in Co-operative Service Institutions in India to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C02</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C05</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester X

19ICOP104: PROJECT AND VIVA VOCE

Credits : 8

Learning Objectives:
LO1: To enable the students to gain practical exposure to working of various types of co-operative institutions
LO2: To equip the students themselves with the skills of organizing and running the business through co-operative models
LO3: To engage the students themselves with the day to day working problems of co-operatives and to gain knowledge based experience to resolve such problems

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the working procedure of co-operative institutions on democratic basis
CO2: Assess the performance of ongoing co-operative institutions
CO3: Organize local specific co-operative institutions of their choice themselves
CO4: Audit the working and performance of co-operative institutions
CO5: Recommend suggestions for better performance of co-operative institutions

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>L</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
M.Com. (Five-Year) Programme

Department Elective Courses

Department of Commerce
### Elective Courses

#### Department Electives (DE)

<table>
<thead>
<tr>
<th>S. No</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>L  C</td>
<td>CIA   ESE Total</td>
</tr>
<tr>
<td>1</td>
<td>19ICODE27</td>
<td>Elements of Insurance</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>2</td>
<td>19ICODE28</td>
<td>Office Management and Secretarial Practice</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>3</td>
<td>19ICODE36</td>
<td>International Business</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>4</td>
<td>19ICODE37</td>
<td>Business Ethics and values</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>5</td>
<td>19ICODE47</td>
<td>Financial Market and Services</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>6</td>
<td>19ICODE48</td>
<td>Business Mathematics</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>7</td>
<td>19ICODE55</td>
<td>Investment Management</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>8</td>
<td>19ICODE56</td>
<td>Advertisement Salesmanship and Sales Force management</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>9</td>
<td>19ICODE65</td>
<td>Modern Banking</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>10</td>
<td>19ICODE66</td>
<td>Retail Management</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>11</td>
<td>19ICODE85</td>
<td>Corporate Social Responsibility</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>12</td>
<td>19ICODE86</td>
<td>International Finance and Foreign Exchange</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>13</td>
<td>19ICODE87</td>
<td>International Logistics Management</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>14</td>
<td>19ICODE95</td>
<td>Goods and Services Tax</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>15</td>
<td>19ICODE96</td>
<td>Marketing of Financial Services</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
<tr>
<td>16</td>
<td>19ICODE97</td>
<td>Project Finance and Management</td>
<td>3 3</td>
<td>25 75 100</td>
</tr>
</tbody>
</table>
Semester II

19ICODE27: ELEMENTS OF INSURANCE

Credits : 3
Hours : 45

Learning Objectives:
LO1: Enlighten the students on fundamental principles governing insurance.
LO2: Teach the process of buying life insurance, Fire and Marine Insurance policies and educate them on the process of lodging claims and settlement from insurance companies.
LO3: Sensitize the student to miscellaneous insurances and IRDA.

Course Outcomes:
CO1: Understand the implications of each and every principles insurance of various types.
CO2: Gain knowledge of buying various insurance policies and acquainting themselves with the process of claiming the losses and arriving at settlement.
CO3: Comprehending the availability of insurance cover for non-life segment and arranging to take cover.
CO4: Appreciate the role of IRDA and know the recent developments in insurance industry.
CO5: Applying knowledge gained in insurance in dealing with insurance contracts.

Unit I: Introduction to Insurance

Unit II: Life Insurance

Unit III: Fire Insurance

Unit IV: Marine Insurance

Unit V: Miscellaneous Insurance

Recent Trends in Elements of Insurance
Faculty member will impart the knowledge on Recent Trends in Elements of Insurance to the students and these components will not cover in the examination.
Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>M</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester II

19ICODE28: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Credits: 3
Hours: 45

Learning Objectives:
LO1: Expose the students to mental functions of Modern Office.
LO2: Teach the students of space and office environment management and system and procedure of establishing modern office.
LO3: Enlighten the student on forms, records and stationery management and various secretarial practice in modern office environment.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Clearly grasp the functions of Modern office and the role of office secretary
CO2: Comprehend of establishing structure of office and managers space in the office.
CO3: Make out the techniques of filling and indexing.
CO4: Know the functional utility of various machinery used in Modern office.
CO5: Appreciations the role of office secretary and applying secretarial skill.

Unit I: Fundamentals of Office Management

Unit II: Space and Environment Management

Unit III: Systems and Procedure, Departmentation and Office Equipment

Unit IV: Forms, Records and Stationery Management:

Unit V: Secretarial Practice:
Secretarial Practice – Qualification of Secretary – Types of Office Secretaries – Secretarial Services – Clerical Services – Reception Services – Functions of Office Secretary.

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:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>C01</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>C02</td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C03</td>
<td></td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
</tr>
<tr>
<td>C04</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>C05</td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE
Semester III

19ICODE36: INTERNATIONAL BUSINESS

Credits : 3
Hours : 45

Learning Objectives:
LO1: Instruct students of nature, significance and trend of international business.
LO2: Educate the student of Balance of Payment and Tariff and enlighten the various players and Regulations in international business environment.
LO3: Familiarize the students with measures to promote FDI on various mechanism available for financing Foreign Trade.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Distinguish the domestic business and international business and realize the significances and trend of international business.
CO2: Gain knowledge about tariffs BOP, BOT and various Regulatory bodies operating in international business environment.
CO3: Understand the ways and means of promoting foreign investment into and outside India.
CO4: Taping the sources of funds available for financing foreign trade and learning the payment terms.
CO5: Applying knowledge of international business in practice.

Unit I : Introduction to International Business
Introduction - Significance; Nature and Recent Trends; Features of International Business - International Business vs. Domestic business: Complexities of International Business; Modes of Entry into International Business.

Unit II : International Business Environment
National and Foreign Environments and Their Components - Economic, Cultural and Political-Legal Environments-International Legal Environment; Emerging Markets & Strategic Implications; Technological and Demographic Environment

Unit III : International Business Operation

Unit IV: India in the Global Setting
Foreign Trade in India; Composition of Trade; Government Export Oriented Units (EOUS), ; Measures for Promoting Foreign Investments into and From India; Indian Joint Ventures and Acquisitions Abroad. Its Potentials For India; Role of IT in International Business; International Business and Ecological Considerations.

Unit V: Financing of Foreign Trade and Payment Terms
Sources of Trade Finance (Banks, Factoring, Forfeiting, Banker’s Acceptance And Corporate Guarantee) and Forms Of Payment (Cash in Advance, Letter of Credit, Documentary Collection, Open Account)

201
Introduction to International Monetary System & Foreign Exchange Market; Business Implications of Exchange Rate Movement; Foreign Exchange Management Act (FEMA); Internationalization of Stock Market.

<table>
<thead>
<tr>
<th>Recent Amendments in International Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty member will impart the knowledge on Recent Amendments in International Business to the students and these components will not cover in the examination.</td>
</tr>
</tbody>
</table>

**Text Books:**

**Supplementary Readings:**
2. Shajahan, 2016 .International Business by Publisher: Macmillan India, New Delhi
5. Paul Justin 2017 International Business, Publisher: Prentice Hall of India, New Delhi

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSE:**
1. *International Business I (Coursera)*, Created by: University of New Mexico, Delivered by: Coursera, Taught by: Doug E Thomas.
Learning Objectives:
LO1: Teach business ethics, its role and importance.
LO2: Instruct types of ethics, Internal and external ethics.
LO3: Impart knowledge about social responsibilities of Business and Indian Ethos.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appreciate impact of ethics on business policies and strategies.
CO2: Learn to whistle blow and take steps to prevent commission of ethical violation in business environment.
CO3: Apply Indian ethos in business and apply ethical values in preparing advertisements and putting in Place measures to protect environment.
CO4: Discharge social responsibilities as an employee or an entrepreneur
CO5: Applying ethical values to the extent possible in practice

Unit I: Introduction to Business Ethics, Role & Importance, Leadership

Unit II: Types of Ethical Issues
Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

Unit III: Internal Ethics, Discipline & Whistle Blowing
Internal Ethics - Hiring - Employees - Promotions -Discipline -Wages - Job Description - Exploitation of employees – Whistle blowing

Unit IV: External, Advertising, Environmental Ethics

Unit V: Social Audit & Responsibility and Indian Ethos
Social Responsibilities of Business towards Shareholders, Employees, Customers, Dealers, Vendors, Government – Social Audit.

Text Books:
1. Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai
2. Memoria and Menoria , 2016 Business Policy
Supplementary Readings:
3. Velasquez, 2016 Business Ethics, Prentice - Hall of India, New Delhi
5. Ken Smith and Phil Johnson, 2016 Business Ethics and Business Behavior

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester IV

19ICODE47: FINANCIAL MARKET SERVICES

Credits: 3
Hours: 45

Learning Objectives:
LO1: Create general awareness about various financial service products and challenges facing financial service sector.
LO2: Drive special knowledge about various aspects of Lease and Hire purchase financing on Mutual funds.
LO3: Teach the nuances of venture Capital funding and Factoring services

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the range of financial service products in financial market.
CO2: Know the implications of Lease, Hire purchase and Mutual fund products.
CO3: Comprehend the methods of venture capital financing.
CO4: Understand the modalities of Factoring Mechanism.
CO5: Apply knowledge in utilizing financial services.

Unit I: Introduction to Financial Services

Unit II: Financial Market, Hire Purchase and Installment
Money Market – Capital Market-RBI – SEBI

Unit III: Mutual funds

Unit IV: Venture Capital

Unit V: Factoring

Recent Trends in Financial Market Services
Faculty member will impart the knowledge on Recent Trends in Financial Market Services to the students and these components will not cover in the examination.
Text Books:
2. Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi
3. Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings:
2. Santhanam B Financial Services, 2017, Margham Publications, Chennai
3. Khan M.Y 2016 Financial Services, S.Chand and Sons, New Delhi

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
Semester IV

19ICODE48: BUSINESS MATHEMATICS

Credits : 3
Hours : 45

Learning Objectives:
LO1: To train the students to gain essential knowledge on Set theory and calculation of compound interest
LO2: To create the awareness among the students in Basic Algebra and Matrix Algebra
LO3: To teach the students in the sequences and series

Course Outcomes:
   After successful completion of the course, the students will able to:
CO1: Gain Knowledge in set theory related to become translate
CO2: Solve problem in logarithm and compound interest as part of business models
CO3: Solve the problem of basic algebra
CO4: Understand the problem in sequence and series related to business
CO5: Solve the problem of matrix algebra

Unit I: Set Theory

Unit II: Logarithms and Compound Interest
   Indices-operation with power function – logarithms – Laws of operations – operation with logarithms – Compound interest – Depreciation – Annuities

Unit III: Basic Algebra
   Ratios – proportion – variations- permutations and combinations

Unit IV: Sequence and Series
   Sequence and series – Sum of natural numbers – Arithmetic progression – Geometric progression – Harmonic progression

Unit V: Matrix Algebra

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

Text Books:
1. D.C. Sancheti and V.K.Kapoor, 2015 Elementary Business mathematics, Sultan Chand and Sons, New Delhi,
2. Sundaresan V and Jeyaseelan S.D., 2016 An Introduction to Business Mathematics, S.Chand Pub., Delhi,
3. S.Saha 2016, Business Mathematics, New Central Book Agency,

Supplementary Readings:
2. Holden, 2011 Mathematics for Business and Economics, Macmillan India, New Delhi,
### Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester V

19ICODE55: INVESTMENT MANAGEMENT

Credits : 3
Hours : 45

Learning Objectives:
LO1: Teach the types of various investments and the process of investing in various securities.
LO2: Educate students to analyse the various types of securities from the point of view Risk and Return.
LO3: Acquaint the student with the process of evaluating securities of various types.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Acquire thorough knowledge of features of various securities for investment purpose.
CO2: Enable the student to select the appropriate mix of securities for investment purpose.
CO3: Analyse the securities by various analytical techniques.
CO4: Assess the volume of risk and income earning potential in securities.
CO5: Evaluate equity and fixed income securities.

Unit I : Nature and Scope of Investment Management

Unit II : Investment Decision

Unit III : Security Analysis

Unit IV: Risk Return Analysis:

Unit V: Valuation of Security:
Valuation of Equity Shares and Fixed Income Securities.

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

Text Books:
**Supplementary Readings:**

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSE:**
Learning Objectives:
LO1: Impart fundamental knowledge about conducting advertisement campaign and role of advertising agency.
LO2: Teach to prepare Advertisement Copy and select appropriate advertisement Media.
LO3: Educate the nuances of sales force management.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Apply the modalities of conducting advertisement campaign in practice and take up advertisement agency venture.
CO2: Learn to write advertisement copy and be able to select the appropriate media for advertisement.
CO3: Prepare advertisement budget and be able to measure the effectiveness of advertisement
CO4: Groom the qualities required for salesmanship and choose selling profession carrier.
CO5: Manage effectively sales force right from selection to control of sales person.

Unit I: Advertisement Campaign – Advertisement Agency

Unit II: Advertisement Copy and Media

Unit III: Advertisement Budget and Advertising Effectiveness of Measurement

Unit IV: Personal Selling and Salesmanship

Unit V: Sales Force Management:
Methods of Recruitment of Salesman – Types of Training of Sales force – Methods of Remunerating Sales Force – Supervision and Control of Sales Force Through Quota, Records, Reports, Territories – Evaluation of Sales Force.

Recent Trends in Advertisement and Salesmanship and Sales Force Management
Faculty member will impart the knowledge on Recent Trends in Advertisement and Salesmanship and Sales Force Management to the students and these components will not cover in the examination.
Text Books:
1. Ramasamy, 2016 Marketing Salesmanship and Advertising, Prakashan, Mysore.

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>c01</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c02</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
</tr>
<tr>
<td>c03</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>L</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c04</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c05</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>L</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester VI

19ICODE65: MODERN BANKING

Credits : 3
Hours : 45

Learning Objectives:

LO1: Familiarize with structure, type, functions of central banking system and commercial banking.

LO2: Sensitize the students to electronic banking.

LO3: Teach the significance of financing weaker sections, priority sections and Micro, Small and Medium Enterprise.

Course Outcomes:

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

CO1: Comprehend the structure of central Banking and Commercial banking and their respective functions.

CO2: Grasp the ways and means of interacting with commercial banks in it electronic environment.

CO3: Examine the financial assistance provided to priority sector lending.

CO4: Appreciate the role of various institution like SIDBI, Credit Rating Agencies and Commercial banks in the sphere of MSME sector.

CO5: Applying knowledge of banking practice in practice.

Unit I: Banking – Theory of Commercial Banking


Central Banking: Functions of Central Bank – Methods of Credit Control – Reserve Bank of India – Functions - Central Banking, functions, Regulations and Supervisory Functions and Development Functions - RBI - Departments of RBI - Credit Control - Quantitative and Qualitative Credit Control - Powers of RBI - To Control and Supervise - Banks in India - State Bank of India – Functions of SBI – Contemporary Services of SBI to agriculture, Banking Industry, NRI, and Export.

Unit II: Structure and Functions of Commercial Bank


Unit III: Electronic Banks


Unit IV: Financing of Agriculture and Other Priority Sector:

Yojana Swaran Jayanthi Shahri, Rozhar Yojana and Scheme for Liberation and rehabilitation of scavengers.

Unit V: Financing and Micro, Small and Medium Enterprise:

Recent Amendments in Modern Banking
Faculty member will impart the knowledge on Recent Amendments in Modern Banking to the students and these components will not cover in the examination.

Text Books:

Supplementary Readings:

Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PSO 1</th>
<th>PSO 2</th>
<th>PSO 3</th>
<th>PSO 4</th>
<th>PSO 5</th>
<th>PSO 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>M</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSE:
1. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
Learning Objectives:
LO1: Sensitize the students to channels of Retail Distribution.
LO2: Instruct the students of retail market structure and retail market environment.
LO3: Acquaint the students with strategies of retail shop management.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Learn the channels of distribution in place in Retail Trade.
CO2: Appreciate the dynamics of physical distribution of goods.
CO3: Formulate strategies to operate successfully in retail market environment.
CO4: Apply the concept of retail shop management in practice.
CO5: Applying knowledge in framing Retail strategies.

Unit I : Distribution
Distribution – Selection of Channel of Distribution – The Role of Sales Executives in Identification of Channel Members - Wholesalers and retailers – their function and importance - Different between Agent and Merchant Intermediary – Transport – its role and importance in distribution network.

Unit II : Warehousing
Warehousing – Public and Private – Location and Choice of Warehouse - Ware housing decisions – management of physical distribution.

Unit III : Retail Marketing:

Unit IV: Retailing Environment

Unit V : Retail Shop Management

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

Text Books:
1. Natarajan L 2016 Retail Marketing, Margham Publications, Chennai
2. Balaji C 2016 Retail Management, Oxford University Press, New Delhi
Supplementary Readings:
1. Gibson 2017 Retail Management, Pearson Publication, New Delhi
3. Sudarshan 2017 Seshaanna and Raga Prasad Mcgraw-Hill Education, New Delhi
4. Nayak J.K and Prakash C. Dash 2016 Retail Management, Cegage India Private Ltd, New Delhi

Outcome Mapping

| **CO/PO** | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PO 7** | **PO 8** | **PO 9** | **PO 10** | **PO 11** | **PO 12** | **PSO 1** | **PSO 2** | **PSO 3** | **PSO 4** | **PSO 5** | **PSO 6** |
|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| **CO1**   | M       |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
| **CO2**   | M       | M       | M       |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
| **CO3**   | M       | M       | M       |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
| **CO4**   | M       | M       | M       | M       | M       | M       | M       | M       | M       | M       | M       |         |         |         |         |         |         |
| **CO5**   | M       |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to understand the meaning and concept of Corporate Social responsibility
LO2: To enable the students to understand the preparation of Customer Relationship Reports
LO3: To impart the students to gain knowledge on principles and practice of CSR in Indian context

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Gain all essential and fundamental knowledge on the principles and practices of CSR in India.
CO2: Enhance the skill of implementing the CSR in their own enterprises as and when
CO3: Augment the skill to bring up their start-ups.
CO4: Evaluate CSR activities
CO5: Tackle various issues relating to CSR audit

Unit I: Meaning of Corporate Social Responsibility (CSR)
Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity - Corporate Citizenship - Corporate Philanthropy.

Unit II: CSR Policy under Sec. 135 of the Companies Act 2013

Unit III: CSR Activities
Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board’s responsibility towards CSR - CSR project management approach - Evaluation of CSR projects -

Unit IV: Evaluation of CSR Activities
Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V: Audit and Standards CSR
CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

Recent Trends in Corporate Social Responsibility
Faculty member will impart the knowledge on Recent Trends in Corporate Social Responsibility to the students and these components will not cover in the examination.

Text Books:
2. Nancy Lee and Philip Kotler 2017, Corporate social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA
**Supplementary Readings:**
1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility. Springer Science and Business Media, USA
2. Christopher 2018, Sustainable Value: How the world’s leading companies doing well by doing good. Stanford University Press, USA
3. Ilango Van D and Durga Doss. R 2018, Corporate Governance – An Insight. The United Publishers, Mangalore

---

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
</tr>
<tr>
<td>CO2</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong*
Semester VIII

19ICODE86: INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Credits : 3
Hours : 45

Learning Objectives:
LO1: To enable the students to gain knowledge on international financial institutions and its Functions
LO2: To make the students to comprehend the foreign exchange dealings by commercial banks and RBI
LO3: To educate the students to understand and compute the exchange rates

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Appraise the fundamental knowledge on working of international financial Institutions in India.
CO2: Gain knowledge of role of international financial institutions like BIS and ADB
CO3: Monitor foreign exchange market movement
CO4: Recall the foreign exchange dealings by commercial banks and RBI.
CO5: Calculate and compute foreign exchange rates.

Unit I Introduction
Significance and Importance of International Finance – Scope and Limitation –Foreign Aid – Indian Experience.

Unit II International Financial Institutions
Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III Regional Financial Institutions

Unit IV Foreign Exchange
Foreign Exchange – Meaning and Definition –Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V Rate of Exchange

Recent Amendments in International Finance and Foreign Exchange
Faculty member will impart the knowledge on Recent Amendments in International Finance and Foreign Exchange to the students and these components will not cover in the examination.

Note: Theory Questions Only

Text Books:
Supplementary Readings:
1. Balagopal, T.A.S 2016, Export Management, Himalaya Pub., Mumbai,
5. Simha, SLN 2017, International Monetary Reforms, Vora and Co, Mumbai,

Outcome Mapping

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To acquaint the students with basic knowledge of business logistics
LO2: To make the students to develop awareness about ocean transportation
LO3: To enable the students to acquire knowledge on inventory management

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain
CO2: Enlighten with the knowledge freight structure and practices in shipping
CO3: Master over the procedure and principles of ocean transportation
CO4: Understand the applicability of inventory management and warehousing Functions
CO5: Apply the strategies for transportation and packaging

Unit I: Introduction to Business Logistics and Supply Chain
Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach

Unit II: Structure of Shipping
Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

Unit III: Developments in Ocean Transportation
Containerization: CFS and inland container depots, Multi-model transportation and CONCOR – Role of intermediaries including fright Agents, shipping agents, Container Agents.

Unit IV: Inventory and Warehousing
Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk pooling-Vendor managed inventory-Warehousing functions

Unit V: Transportation and Packaging
Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing

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

Text Books:
2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
**Supplementary Readings:**
1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi

**Outcome Mapping**

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PS01</th>
<th>PS02</th>
<th>PS03</th>
<th>PS04</th>
<th>PS05</th>
<th>PS06</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>M</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Semester IX

19ICODE95: GOODS AND SERVICES TAX

Credits : 3
Hours : 45

Learning Objectives:
LO1: To enable the students to understand the basic concept of indirect tax
LO2: To provide the students basic knowledge of provisions of GST
LO3: To educate the students with registration process, returns and payment procedure of GST

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Comprehend the fundamentals of indirect tax and need for GST
CO2: Understand the structure of GST and their schemes in practice
CO3: Disseminate various modes of registration of GST
CO4: Familiarize with the adjustment of debit and credit notes
CO5: Understand and apply the e-filling of GST in practice

Unit I: Introduction to Goods and Services Tax
Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

Unit III: GST Registration Process
Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit
Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment
Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Recent Amendments in Goods and Services Tax
Faculty member will impart the knowledge on Recent Amendments in Goods and Services Tax to the students and these components will not cover in the examination.

Text Books:
1. Balachandran V., 2018, Indirect Taxes, Sultan Chand and Sons, New Delhi

Supplementary Readings:
## Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO1</th>
<th>PO2</th>
<th>PO3</th>
<th>PO4</th>
<th>PO5</th>
<th>PO6</th>
<th>PO7</th>
<th>PO8</th>
<th>PO9</th>
<th>PO10</th>
<th>PO11</th>
<th>PO12</th>
<th>PSO1</th>
<th>PSO2</th>
<th>PSO3</th>
<th>PSO4</th>
<th>PSO5</th>
<th>PSO6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td></td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To acquaint the students with the concept and features of financial services.
LO2: To enable students to learn the concept of market segmentation and buyer behaviour.
LO3: To educate students with 7-Ps of services marketing mix.

Course Outcomes:
After successful completion of the course, the students will be able to:
CO1: Explain the concept and features of financial services
CO2: Gain knowledge on segmentation strategy of marketing
CO3: Understand the significance of customer loyalty and product life cycle
CO4: Explain price and promotion strategy and protection of corporate image.
CO5: Describe 3-Ps of service marketing

Unit I : Marketing Concept in Financial Services
Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

Unit II : Market Segmentation and Buyer Behaviour

Unit III : Marketing Mix – Product and Place
Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

Unit IV : Marketing Mix – Price and Promotion
Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-Service Guarantee and Assurance.

Unit V : Marketing Mix- People, Procedure and Physical Evidence
Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Recent Trends in Marketing of Financial Services
Faculty member will impart the knowledge on Recent Trends in Marketing of Financial Services to the students and these components will not cover in the examination.

Text Books:

Supplementary Readings:
2. Roland T Rust 2016, Services Marketing Addison Wesley, New York
3. Balaji B 2017, Service Marketing and Management S.Chand and Co , New Delhi
**Outcome Mapping**

| CO/PO | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO 10 | PO 11 | PO 12 | PS O1 | PS O2 | PS O3 | PS O4 | PS O5 | PS O6 |
|-------|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|
| CO1   | M    | M    | M    | M    |      |      |      |      |      |       |       |       | M     | M     |       |       |       |       |
| CO2   | S    | M    |      |      |      |      |      |      |      |       |       |       | M     | M     |       |       |       |       |
| CO3   |      |      | S    | M    | M    |      |      |      |      |       |       |       | M     | S     | S     |       |       |       |
| CO4   | S    | S    | M    | M    | S    | S    | S    | S    | M    |       |       |       |       | S     |       |       |       |       |
| CO5   | S    |      | S    | S    | S    |      |      |      |      |       |       |       | M     | M     | S     | S     | M     |       |

* L – Low, M - Medium, S - Strong
Learning Objectives:
LO1: To enable the students to understand the need for innovative projects
LO2: To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods
LO3: To gain expert knowledge on monitoring of cost control and evaluate the project Performance

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the role of project manager in establishing a New Project.
CO2: Evaluate the project feasibility study of new project in the market
CO3: Gain the knowledge of Net Work Analysis of PERT and CPM methods.
CO4: Determine the cost control methods in project.
CO5: Conduct performance appraisal of project report.

Unit I: Project an Introduction

Unit II: Project Feasibility Study
Project Feasibility Study – Market or Demand analysis –Technical and Financial Analysis of Projects.

Unit III: Net Work Analysis

Unit IV: Project Cost Control

Unit V: Project performance

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

Text Books:

Supplementary Readings:
## Outcome Mapping

<table>
<thead>
<tr>
<th>CO/PO</th>
<th>PO 1</th>
<th>PO 2</th>
<th>PO 3</th>
<th>PO 4</th>
<th>PO 5</th>
<th>PO 6</th>
<th>PO 7</th>
<th>PO 8</th>
<th>PO 9</th>
<th>PO 10</th>
<th>PO 11</th>
<th>PO 12</th>
<th>PS O1</th>
<th>PS O2</th>
<th>PS O3</th>
<th>PS O4</th>
<th>PS O5</th>
<th>PS O6</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td>M</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td>S</td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>M</td>
<td>S</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td>M</td>
<td></td>
</tr>
<tr>
<td>CO5</td>
<td>S</td>
<td>S</td>
<td>S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M</td>
<td>S</td>
<td>M</td>
<td>M</td>
<td>S</td>
<td>S</td>
</tr>
</tbody>
</table>

* L – Low, M - Medium, S - Strong
M.Com. (Five-Year) Programme
Department Elective Offered to Other Departments
Inter - Departmental Electives

Department of Commerce
## Electives Offered to Other Departments

<table>
<thead>
<tr>
<th>S. No</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours/week</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>19ICOIX75</td>
<td>Marketing Management</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>19ICOIX76</td>
<td>Business Communication &amp; Report Writing</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>19ICOIX77</td>
<td>Digital Banking</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>4.</td>
<td>19ICOIX85</td>
<td>Income Tax and GST Assessment Methods</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>5.</td>
<td>19ICOIX86</td>
<td>Office Management</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>6.</td>
<td>19ICOIX87</td>
<td>Stock Market Investing</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>7.</td>
<td>19ICOIX95</td>
<td>Accounting for Managerial Decisions</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>8.</td>
<td>19ICOIX96</td>
<td>Integrated Agripreneurship Development</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
<tr>
<td>9.</td>
<td>19ICOIX97</td>
<td>Advertising Management</td>
<td>L 3</td>
<td>C 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L 25</td>
<td>C 75</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>L Total</td>
<td>100</td>
</tr>
</tbody>
</table>
Learning Objectives:

LO1: To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management

LO2: To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed

LO3: To impart the knowledge on various components of marketing mix

Course Outcomes:

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

CO1: Understand the knowledge over marketing concept and marketing strategies

CO2: Undertake marketing research by adopting different techniques.

CO3: Attain knowledge of Segmentation strategy of marketing

CO4: Have an idea of components of marketing mix

CO5: Comprehend the Consumer Behaviour and global marketing challenges

Unit I: Introduction to Marketing

Unit II: Consumer Behaviour

Unit III: Market Segmentation

Unit IV: Product Development
Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing - Test Marketing – Product life cycle - Product life cycle stages

Unit V: Pricing and Challenges in Marketing
Pricing products - Pricing decisions – Different types of Prices - Pricing approaches.
Green Marketing - Global Marketing Challenges.

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

Text Books:
Supplementary Readings:
Semester VII

19ICOIX76: BUSINESS COMMUNICATION AND REPORT WRITING

Credits : 3
Hours : 45

Learning Objectives:
LO1: To Develop effective business communication skills among the students
LO2: To provide exposure to the students to the written communication
LO3: To Develop awareness about company meeting preparation of reports

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Disseminate knowledge about the structure and various modes of business Communication
CO2: Gain the knowledge of significance of business communication and types of letter writing
CO3: Understand to write enquiry and reference letters of business transactions
CO4: Gain knowledge of preparatory works related to company meetings and proceedings
CO5: Enlightened with the preparation of business report

Unit I : Business Communication

Unit II : Written Communication

Unit III : Status enquiry and Reference letters
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation of Report

Recent Ammendments in Business Communication and Report Writing
Faculty member will impart the knowledge on Recent Ammendments in Business Communication and Report Writing to the students and these components will not cover in the examination.

Text Books:
2. Balasubramanian 2015 Business Communication, VikasPub.,New Delhi,

Supplementary Readings:
1. Kapoor, A,N 2015 Business Letters for Different occasions, S.Chand Pub., New Delhi,
2. Pillai and Bhagawati 2016 Commercial Correspondence of Management, S. Chand Pub , New Delhi
SUGGESTED MOOC COURSES:
2. **Business Writing (Coursera)** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew
Learning Objectives:
LO1: To acquaint knowledge on the provisions of Banking Regulations in India
LO2: To educate the students with the changing scenario of banking operations with digitalization
LO3: To impart knowledge on innovative banking payment system in India

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the Banking Legislations in India.
CO2: Recall the significance of digitalization of banking operations
CO3: Describe the various types of bank deposits and rules for sound lending.
CO4: Familiarize the role of RBI in demonetization and remonetization.
CO5: Explain innovative digital payment system offered by banks

Unit I: Banking Legislations

Unit II: Changing Profile of Indian banking
Changing scenario of Indian Banking System- Shift from security to purpose orientation- Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances
Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Unit V: Payment System & Digital banking

Recent Amendments in Digital Banking
Faculty member will impart the knowledge on Recent Amendments in Digital Banking to the students and these components will not cover in the examination.
Text Books:
1. Gurusamy S 2017, Banking Theory Law and Practice, Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings:

Websites: National Payment Corporation of India, CCIL, RBI, RBI
Learning Objectives:
LO1: To enable the students to gain practical knowledge on various Heads of Income
LO2: To enable the students to gain practical knowledge on elements GST
LO3: To enable the students to gain applied knowledge on I.T/GST e-filling

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand different heads of Income
CO2: Recognize different methods of assessment
CO3: File the returns by following e-filling system
CO4: Compute GST and understand the different structure of indirect tax
CO5: Understand and apply the e-filling of GST in practice

Unit I: Computation of Income under Income Tax Act
Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

Unit II: Assessment of Income Tax

Unit III: E-Filing and E-Payment of Income Tax
Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

Unit IV: Goods and Services Tax (GST)
Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept-Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices - Exemptions from GST for different types of Dealers

Unit V: E-filing and E-Payment of GST
Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST-Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

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

Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage

Text Books:
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand and Sons, New Delhi
**Supplementary Readings:**

1. Prasad and Bhagavathi 2018 Income Tax Law and Practice Sultan Chand and Sons, New Delhi
5. Ilangovan D, 2017 GST in India, Directorate of Distance Education, Annamalai University, Annamalainagar.
Learning Objectives:
LO1: To make the students gain expert knowledge in office management
LO2: To develop an awareness among students about the record maintenance system in an office
LO3: To enable the students to acquire knowledge in office administration

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Recognize the functions of office management
CO2: Identify the need of selection of location of office and their procedure
CO3: Understand the significance of office environment and their essentials
CO4: Apply the concept of filing and indexing system in office
CO5: Gain knowledge towards channels of office communication

Unit I: Modern Office

Unit II: Office Accommodation

Unit III: Office Environment

Unit IV: Records Management

Unit V: Office Communications
Importance – Process – Medium –Channels – Barriers.

Recent Developments in Office Management
Faculty member will impart the knowledge on Recent Developments in Office Management to the students and these components will not cover in the examination.

Text Books:
1. Nair, RK, Banerjee, AK and Agarwal, VK 2017, Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2017, Office Management, S.Chand and Sons New Delhi

Supplementary Readings:
1. Ragunathan N.S 2016, Office Management Margham Publications Chennai
2. Chopra RK 2016, Office Management, Himalaya Publishing House, Mumbai
SUGGESTED MOOC COURSES:


Learning Objectives:
LO1: To acquaint the students with the basics of security analysis and portfolio management
LO2: To provide the students an exposure to develop awareness about the stock exchanges and stock analysis
LO3: To make the students to have knowledge about significance of investment in mutual funds.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand different types of Investment in capital market
CO2: Recognize the role of stock exchange in capital markets
CO3: Have an access to online trading of stock
CO4: Comprehend stock valuation while investment in different portfolio
CO5: Evaluate the mutual funds investment

Unit I: Introduction

Unit II: Stock Exchanges in India
Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

Unit III: Stock Analysis
Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

Unit IV: Stock Valuations
Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices- Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

Unit V: Investing in Mutual Funds
Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Recent Trends in Stock Market Investing
Faculty member will impart the knowledge on Recent Trends in Stock Market Investing to the students and these components will not cover in the examination.

Text Books:
**Supplementary Readings:**


Semester IX

19ICOIX95: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits : 3
Hours : 45

Learning Objectives:
LO1: To acquaint students with evaluation of management accounting
LO2: To provide exposure to the students to prepare various budgets
LO3: To impart knowledge on marginal costing and breakeven analysis

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Understand the background of evaluation of management accounting
CO2: Gain knowledge on application of various tools in analyzing financial statements
CO3: Apply different ratios and understand its significance
CO4: Expertise in preparing various budgets
CO5: Have assessed to decision making problem

Unit I: Introduction to Management Accounting
Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions

Unit II: Analysis and Interpretation Financial Statements
Meaning and objectives-Devices used in analyzing financial statements – Comparative-
Common size – Trend Analysis

Unit III: Ratio Analysis
Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-
Liquidity-Solvency- Profitability-Turn over –Financial position ratios.

Unit IV: Budget and Budgetary Control
Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost –
Sales Budget and Cash Budget - Flexible Budget - Budgetary control

Unit V: Marginal costing and Break Even Analysis
Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions
and practical applications of break-even analysis-Decisions regarding sales mix, make or buy
decisions and discontinuation of a product line etc

Recent Trends in Accounting for Managerial Decisions
Faculty member will impart the knowledge on Recent Trends in Accounting for
Managerial Decisions to the students and these components will not cover in the
examination.

Text Books:
1. Maheswari S.N.,2017 Principles of Management Accounting ,, Sultan Chand and Sons
New Delhi.
2. Sharma Shashi R.K and Gupta K, 2016 Management Accounting, Kalyani Publishers,
New Delhi.
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private
Limited,Chennai
Supplementary Readings:

SUGGESTED MOOC COURSES:
2. Accounting for Decision Making (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Semester IX
19ICOIX96: INTEGRATED AGRIPRENEURSHIP DEVELOPMENT

Credits : 3
Hours : 45

Learning Objectives:
LO1: To enable the students to gain applied knowledge on agripreneurship in Dairy and Poultry Farming
LO2: To enable the students to gain applied knowledge on agripreneurship in Assola Farming
LO3: To enable the students to gain applied knowledge on agripreneurship in Goat Rearing

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Have an applied knowledge on agripreneurship in Dairy and Poultry Farming
CO2: Apply knowledge on agripreneurship in Assola Farming
CO3: Understand the significance of goat rearing and market opportunities
CO4: Recognize different types of training methods in agripreneurship
CO5: Realize the institutional support for agricultural finance

Unit I: Dairy and Poultry Farm
  Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)-
  Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

Unit II: Assola Farming and Marketing Practices
  Importance of Organic Manuring – Assola – Different varieties – Methods of Production
  – Usages for Organic Manure-Marketing Practices at various levels of organic food materials.

Unit III: Goat Rearing and Marketing Practices
  Need and Importance of Goat Rearing – Types of Species -Various Breeds –
  Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

Unit IV: Training and Development in Agripreneurship
  Meaning and Definition – Significance-Training Methods-Levels of Training- Institutions-
  Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

Unit V: Institutional Support for Agricultural Finance
  Need and Importance of Agricultural Finance – Financial assistance through World Bank
  Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions –
  EMI Assessment – Subsidy and Subsidiary Facilities.

Recent Trends in Integrated Agripreneurship Development
Faculty member will impart the knowledge on Recent Trends in Integrated Agripreneurship Development to the students and these components will not cover in the examination.

Text Books:
Supplementary Readings:
5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi
19ICOIX97: ADVERTISING MANAGEMENT

**Credits:** 3  
**Hours:** 45

**Learning Objectives:**

- **LO1:** To acquaint the students with the basics of advertising  
- **LO2:** To enable the students to learn the fundamentals of copyrighting and layout  
- **LO3:** To familiarize with innovative advertising campaign

**Course Outcomes:**

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

- **CO1:** Disseminate knowledge of evaluation of advertisement and AIDAS formula  
- **CO2:** Evaluate the functions of Headlines and analyze the classification of headlines  
- **CO3:** Familiarize the copy righting of advertisement and preparation of layout  
- **CO4:** Understand the design and structure types of advertising  
- **CO5:** Work in planning and managing advertising campaigns

---

**Unit I: Introduction to Advertisement**

Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS-Social, Ethical and Legal issues in Advertising.

**Unit II: Images and Symbols in Advertising**

Advertisement Communication-Persuasion-Attitude change-Headings-Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

**Unit III: Classification of Copy and Layouts**

Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout-Television and story boards-Illustration-Colour.

**Unit IV: Types of Advertising**

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

**Unit V: Advertising Campaigns**

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising-Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

---

**Recent Developments in Advertising Management**

Faculty member will impart the knowledge on Recent Developments in Advertising Management to the students and these components will not cover in the examination.

---

**Text Books:**


**Supplementary Readings:**

1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi  
Learning Objectives: Students will be able to
LO1: To understand the basic features of Indian Constitution.
LO2: To grasp about the basic Rights and Duties of Indian Citizenry.
LO3: To ponder over the form of Indian Political System.
LO4: To have broad understanding about the pivotal provisions related with liberty, Equality and fraternity.

Course Outcomes:
After successful completion of the course, the students will able to:
CO1: Imbibed with the basic features of Indian Political System
CO2: Enlighten themselves with the rights and duties of Indian Citizens
CO3: Understand the significance of rule of law.
CO4: Inculcated with basic liberties.

Unit I : Constitution of India – Basic Features and Fundamental Principles

Unit II : Fundamental Rights and Duties

Unit III : Legislative and Financial Powers of States
Federal Structure and Distribution of Legislative and Financial powers between the Union and the States-Parliamentary form of Government of India- The Constitution powers and States of the President of India.

Unit IV : Constitutional Amendments in India

Unit V : Fundamental Rights

Recent Ammendments in Constitution of India
Faculty member will impart the knowledge on Recent Ammendments in Constitution of India to the students and these components will not cover in the examination.

Text Books:

Supplementary Readings:
1. The Constitution of India 1950 (Bare Act), Government of India Publications.
2. Busi S.N Ambedkar B.R 2015, Framing of Indian Constitution
5. Granvila Austin 2006 The Indian Constitution :Cornerstone of a Nation, Oxford University Press, New Delhi.