DHANRAJ BAID JAIN COLLEGE

(Autonomous)

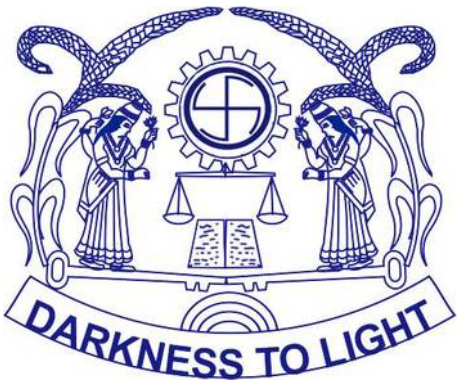
(Owned & Managed Tamil Nadu Educational and Medical Foundation)

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor, Thoraipakkam, Chennai – 600097
Approved by the Government of Tamilnadu
Affiliated to the University of Madras
Co-Education
Re-Accredited with 'B+' Grade by NAAC

DEPARTMENT OF COMMERCE

B.COM
CORPORATE SECRETARYSHIP

B.COM – C.S



SYLLABUS

(WITH EFFECT FROM 2023-2024)

Choice based credit system as per tansche

Total No. of Semesters : 6

Total No. of Credits : 140

Content

1. Preamble
2. Programme Learning Outcome
3. Course Structure
4. Course Learning Outcomes and Syllabus
   - (i) Core Courses (CC)
   - (ii) Elective (Discipline Specific/Generic) (EC)
   - (iii) Skill Enhancement Courses (SEC)
   - (iv) Professional Competency Skill

PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship isa three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

a. PROGRAMME EDUCATIONAL OBJECTIVES:

POs	Description
PEO1	**Critical Thinking:** Understanding the concepts of finance, taxation, various laws andsecurities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking
PEO2	**Effective Communication:** To express their views through effective communication and gain the ability to connect to people in business environment
PEO3	**Apply Reasoning:** The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
PEO4	**Professional Ethics:** Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
PEO5	**Environment and Sustainability:** Apply the knowledge gained in the curriculum for the development of sustainable environment
PEO6	**Effective functioning:** Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment.
PEO7	**Life Long Learning Self Learning**: Instill a sense of lifelong learning based on self-interest in accordance with the changing scenario to retain competency.

. **e. PROGRAMME OUTCOMES:**

On completion of the programme the students can

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

Program Specific Objectives (PSOs)

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

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens gives rise to a new perspective.	➢ Instill confidence among students ➢ Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	➢ Industry ready graduates ➢ Skilled human resource ➢ Students are equipped with essential skills to make them employable
		➢ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.
		➢ Discipline centric skill will improve the Technical knowhow of solving real life problems.
III, IV, V & VI	Elective papers	➢ Strengthening the domain knowledge ➢ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature ➢ Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.

IV	Elective Papers	➢ Exposure to industry moulds students into solution providers ➢ Generates Industry ready graduates ➢ Employment opportunities enhanced
V Semester	Elective papers	➢ Self-learning is enhanced ➢ Application of the concept to real situationis conceived resulting in tangible outcome
VI Semester	Elective papers	➢ Enriches the study beyond the course. ➢ Developing a research framework and presenting their independent and intellectual ideas effectively.
Extra Credits: **For Advanced Learners / Honors degree**		➢ To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, ProfessionalCommunication and Transferrable Skill	

REGULATIONS

(As Per the Integrated Common Regulations of the University of Madras)

1. ELIGIBILITY FOR ADMISSION:

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

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

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

3. DURATION:

a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.
b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

1. **FOUNDATION COURSES:** The course shall comprise the study of:
   a) Part – I Tamil or any other Modern (Indian or Foreign) or Classical Languages;
   b) Part – II English

(2) Part III – CORE COURSES consisting of (a) Core subjects (b) Electives/ Discipline specific Electives (c) Projects and (d) Practical's if any.

(3) Part IV &V -- Skill Enhancement Course (SEC)/NME, Foundation Course (FC), Value Education (VE). Environmental Science (EVS), Summer Internship (SI) / Industrial Training(IT) and compulsory Extension Activity, Professional Competency Skill Enhancement Curse (PCSEC)/ General awareness for competitive Examination(GACE).

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory

minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31stMarch in a year. If a student lacks 40 hours attendance in the first year, heor she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

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

8. PASSING MINIMUM:

- ✓ There shall be no passing minimum for Internal.
- ✓ For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- ✓ In the aggregate [External/Internal] the passing minimum shall be of 40%.
- ✓ He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfil the extension activities prescribed earning 1 credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES

I. **FOUNDATION COURSES**

(a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

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

(II) CORE COURSES consisting of (a) Core Subjects (b) Electives/ Discipline Specific Elective Subjects (c) Project Oriented Subjects and (d) Practical's, etc., if any. The Students at the end of V th semester has to undergo an Summer internship/ Industrial /Institutional Training.

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

10. RANKING:

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

Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course – SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 140 Credits																	

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

for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6

Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

Third Year

Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

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

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

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

DEPARTMENT OF CORPORATE SECRETARY SHIP - B,Com (CS)
(Effective from the academic year 2023-2024)
ALLOCATION OF CREDITS

Part	Course Component	No. of Papers	Credits per paper	CIA/ IA Marks	ESE Marks	CIA+ESE= Aggregate Marks	Total Marks = No. of papers x Aggregate Marks	Credits
Part I	Language	4	3	25	75	100	4 x 100 =400	12
Part II	English	4	3	25	75	100	4 x 100 =400	12
Part III	Core	8	5	25	75	100	8 x 100=800	40
	Core	7	4	25	74	100	7 x 100 = 700	28
	Elective/DSE.	8	3	25	75	100	8 x 100 = 800	24
Part IV	SEC (NME)	6	2	25	75	100	6x 100 = 600	12
	SEC (NME)	1	1	25	75	100	1x 100 = 100	1
	FC	1	2	25	75	100	1 x 100 = 100	2
	Environmental Studies	1	2	25	75	100	1 x 100 = 100	2
	SI	1	2	25	75	100	1 x 100 = 100	2
	PC/GA	1	2	25	75	100	1 x 100 = 100	2
	Value Education	1	2	25	75	100	1 x 100= 100	2
Part V	Extension Activity	1	1					1
	Total						**4300**	**140**

DEPARTMENT OF CORPORATE SECRETARY SHIP - B,Com (CS) FIRST YEAR - FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	EXT. Exam	**Total Marks**
Part I	23L11AA	Language – I- Tamil*	3	6	25	75	**100**
Part II	23E11AA	English - I	3	6	25	75	**100**
Part III	23C421A	@Core Paper I – Financial Accounting - I	5	5	25	75	**100**
	23C421B	@ Core Paper II - Principles of Management	5	5	25	75	**100**
Part III	23E421A/B/C	@Elective I – (A) **Business Communication (B)** Indian Economic Development (C) Business Economics	3	4	25	75	**100**
Part IV	23421SA/B	SEC-1 (NME)(a) **Basics of Personal Finance & Investment Management**/ (b) Basics of Logistic management.	2	2	25	75	**100**
	23421FC	Foundation Course - Fundamental Concepts Of Accounting & Commerce	2	2	25	75	**100**
		TOTAL	23	30			

@ Common to other B.Com programmes .Basic Tamil 23BL1AA * Other language- I, Hindi-I- 23LE1AA, Sanskrit – II- 23LG1AA, French- II- 23LK1AA.

FIRST YEAR - SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	EXT. Exam	Total Marks
Part I	23L12AB	Language – II- Tamil II*	3	6	25	75	100
Part II	23E12AB	English - II	3	6	25	75	100
Part III	23C422A	@ Core Paper III Financial Accounting II	5	5	25	75	100
	23C422B	@ Core Paper IV- Business Law	5	5	25	75	100
Part III	23E422A/ B/C	@ Elective II – (a) **Business Environment (b)**Insurance Risk Management (c)International Trade	3	4	25	75	100
Part IV	23422SA/ B	SEC-2 (NME) (a) Everyday Banking / (b) Emotional Intelligence	2	2	25	75	100
	23422SC	SEC-3 Fundamental of Auditing	2	2	25	75	100
		TOTAL	23	30			

@ Common to other B.Com programmes . * Other language- II, Hindi-II- 23LE2AB, Sanskrit – II- 23LG2AB, French- II- 23LK2AB.

SECOND YEAR- THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	EXT. Exam	Total Marks
Part I	23L13AC	Language - III Tamil – III*	3	6	25	75	100
Part II	23E13AC	English - III	3	6	25	75	100
Part III	23C423A	@Core Paper V- Corporate Accounting - I	5	5	25	75	100
	23C423B	@ Core Paper VI - Principles of Marketing	5	5	25	75	100
Part III	23E423A/ B/C	@Elective III –(A) Business Legislation/ **(B) Business Mathematics & Statistics** / (C) E-Commerce	3	4	25	75	100
Part IV	23423SA	SEC-4 Business Building Skill	1	1	25	75	100
	23423SB	SEC-5 GST Files and Return	2	2	25	75	100
		Environmental Studies		1	25	75	100
		TOTAL	22	30			

@ Common to other B.Com programmes . * Other language- III, Hindi-III- 23LE3AC, Sanskrit – III- 23LG3AC, French- III- 23LK3AC.

SECOND YEAR - FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	EXT. Exam	Total Marks
Part I	23L14AD	Language – IV*	3	6	25	75	100
Part II	23E14AD	English - IV	3	6	25	75	100
Part III	23C424A	@ Core Paper VII – Corporate Accounting - II	5	5	25	75	100
	23C424B	Core Paper VIII - GST & Customs Law	5	5	25	75	100
Part III	23E424A/ B/C	@ Elective IV- (a)Financial services/(b)Consumerism and consumer protection /(c)**Operations Research**	3	3	25	75	100
Part IV	23424SA	SEC – 6 Tally Accounting Software	2	2	25	75	100
	23424SB	SEC-7- Professional Skills for Corporate World	2	2	25	75	100
	23424ES	Environmental Studies	2	1	25	75	100
		TOTAL	25	30			

@ Common to other B.Com programmes . * Other language- IV, Hindi-IV- 23LE4AD, Sanskrit – IV- 23LG4AD, French- IV- 23LK4AD.

THIRD YEAR- FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	CIA	EXT. Exam	Total Marks
Part III	23C425A	Core Paper IX – Cost Accounting	4	5	25	75	100
	23C425B	@ Core Paper X - Banking Theory Law & Practice	4	5	25	75	100
	23C425C	@ Core Paper XI – Income Tax Law and Practice - I	4	5	25	75	100
	23C4251	Core Paper XII – Institutional Training	4	5	25	75	100
Part III	23E425A/B	DSE –V @ (a) **Financial Management** / (b) Modern marketing Management	3	4	25	75	100
	23E425C/D	DSE –VI **(a) Knowledge Management**/ (b) Office Management	3	4	25	75	100
Part IV	23425VE	Value Education	2	2	25	75	100
	23425SI/IT	Summer Internship / Industrial Training	2	-	25	75	100
		TOTAL	26	30			

@ Common to other B.Com programmes .

THIRD YEAR - SIXTH SEMESTER							
Part	**Course Code**	Title of the Course	Credits	Hours	**CIA**	**EXT. Exam**	**Total Marks**
Part III	23C426A	Core Course – CC XIII - Company Law & Secretarial Practice	4	6	**25**	**75**	**100**
	23C426B	@ Core Course – CC XIV – Management Accounting	4	6	**25**	**75**	**100**
	23C426C	@ Core Course – CC XV - Income Tax Law & Practice-II	4	6	**25**	**75**	**100**
Part III	23E426A/B	DSE –VII (a) Basics of Research Methodology/ @ **(b)Entrepreneurial Development**	3	5	**25**	**75**	**100**
	23E426C/D	DSE –VIII (a)Corporate Governance & Business Ethics/ **(b)Industrial law**	3	5	**25**	**75**	**100**
Part IV	23426SA	Professional Competency Skill – Naan Mudhalvan Training for Competitive Examinations **C.A Foundation**	2	2	**25**	**75**	**100**
Part V	23426EA	Extension Activity	1	-			
		TOTAL	21	30			
GRAND TOTAL			140	180			

@ Common to other B.Com programmes . Basic Tamil --23BL1AA

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING - I -- 23C421A

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C341A /23C401A/ 23C361A /23C441A)

Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C421A	5				5	5	25	75	100

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	**15**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	**15**
TOTAL		**75**

THEORY 25% & PROBLEM 75%

Question paper pattern

Section	Unit-i		Unit-ii		Unit-iii		Unit-iv		Unit-v		Total
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	roblem	Theory	Problem	
Section a (2 marks) Answer any 10 out of o12	**1**	**1**	**2**	**1**	**1**	**1**	**1**	**1**	**2**	**1**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**1**	**-**	**1**	**1**	**1**	**1**	**1**		**1**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
Total	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT---- 23C421B

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C341B /23C401B/ 23C361B /23C441B)

IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
23C421B	**5**				**5**	**5**	**25**	**75**	**100**

Learning Objectives

LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	**Contents**	**No. of Hours**
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**

QUESTION PAPER PATTERN

SECTION	**UNIT-I**	**UNIT-II**	**UNIT-III**	**UNIT-IV**	**UNIT-V**	**TOTAL**
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**3**	**2**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION---- 23E421A

COMMON TO B,COM A.F/ &GENERAL (23E341A /23E361A)

COMMON TO B.COM A&F AND GENERAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E421A	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.	12
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Letter of Correspondence relating to Marine Insurance and Fire Insurance.	12
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	12
	TOTAL	60

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	3	2	2	3	2	12

SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT---23E421B

COMMON TO B,COM A.F/ &GENERAL (23E341B /23E361B)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E421B	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	**12**
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	**12**
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	**12**
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	**12**
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	**12**
TOTAL		**60**

QUESTION PATTERN **PAPER**

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**3**	**2**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - III: BUSINESS ECONOMICS--23E421C

COMMON TO B,COM A.F/ &GENERAL (23E341C /23E361C)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E421C	4				3	4	25	75	100

Learning Objectives

LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std

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

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**3**	**2**	**2**	**3**	**2**	**12**

SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

SKILL ENHANCEMENT COURSE-SEC-01/NME

a. Basics of Personal Finance & Investment Management – 23421SA

Learning Objectives		
LO1	To make students understand basic concepts of personal finance	
LO2	To enable the students to learn time value of money	
LO3	To impart the knowledge on the power of compounding the money	
LO4	To introduce the concepts of financial planning	
LO5	To identify the various investments options and creating a balanced portfolio.	
Unit	**Contents**	**No. of Hours**
I	Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FVof Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.	**6**
II	Investment Options -Meaning of Portfolio -creating a balanced investment.	**6**
III	Investment Products and their Applications – Fixed Income Products–Mutual Fund Products – Equity Market – Derivatives and Commodities – FOREX	**6**
IV	Real Estate and Other Investments – Risk Profiling –Types of Investment Risks – Goal Based Investment Planning – Selection of Investment Products toachieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.	**6**
V	Insurance – importance-Life Insurance - Medical insurance – General insurance – basics.	**6**
TOTAL		**30**

QUESTION PAPER PATTERN

SECTION	**UNIT-I**	**UNIT-II**	**UNIT-III**	**UNIT-IV**	**UNIT-V**	**TOTAL**
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**3**	**2**	**2**	**3**	**2**	**12**

SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

CO	**Course Outcomes**
CO1	Understand and exhibit the skill to plan personal finance
CO2	Learn the time value of money and power of compounding
CO3	Choosingtheinvestment optionswithrequired knowledge
CO4	Identify the various investment options
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio
Reference Books	
1.	Kane, Alex Investments McGraw Hill Education
2.	Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.rbi.org.in
2.	https://investor.sebi.gov.in/iematerial.html

SKILL ENHANCEMENT COURSE -SEC 1

(Non-Major Elective)

a. BASICS OF LOGISTICS MANAGEMENT- 23421SB

COURSE CODE: SEC 2	**Paper No 4**	**Year and Semester:I year/I semester**	**Pre-Requisite: Knowledge of Commerce**	**Total Hours/Week:**		
Lead to other courses	**Professional Management Course**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 2**		**2**	**0**	**0**

LEARNING OBJECTIVES

1. To provide an opportunity to learn the fundamentals of logistics
2. To create and interest in students to explore the field of logistics and allied industries foremployment and business

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF LOGISTICS MANAGEMENT	COGNITIVE LEVELS
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

(K1Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

UNIT I **(5 Hours)**

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

UNIT II **(10 Hours)**

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

UNIT III **(5 Hours)**

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

UNIT IV **(5 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

UNIT V **(5 Hours)**

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

RECOMMENDED TEXT

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply ChainManagement A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply ChainManagement ABalanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac MillanIndia Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply ChainManagement', McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson EducationIndia, 6th edition, 2016.

E-RESOURCES:

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2
CO3	3	3	2	3	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_ t utorial.pdf
3. https://www.camcode.com/asset-tags/supply-chain-management-guide/
4. https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals- of- supply-chain-management.pdf
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeu x Mg-S0f0hGcn

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	3	3	1	3	1	3
CO2	1	2	3	3	3	3	1	3	1	3
Average	1	2	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

FOUNDATION COURSE –FC 01

Fundamental Concept of Accounting and Commerce- 2342FC

Learning Objectives		
LO1	To make students understand basic concepts of Accounting and Auditing	
LO2	To enable the students to learn time value of Accounting Knowledge	
LO3	To impart the knowledge on the power of compounding Auditing	
LO4	To introduce the concepts of financial planning	
LO5	To identify the various Accounting and Auditing Activities.	
Unit	**Contents**	**No. of Hours**
I	**Basic Accounting Concept** Definition, methods, objectives of accounting – single entry concept – double entry book keeping principle – golden rules of accounting.	**6**
II	**Purpose of accounting** Transactions, debit credits – forms of journals – journal entry – concept and conventions of accounting	**6**
III	**Basic Auditing concepts** Meaning and definition of Auditing – Objectives and Importance - Characteristics of Auditing	**6**
IV	**Auditing** Audit and its types of audit – Audit planning – vouching and investigation of audit	**6**

V	**Company Audit and Report** Quality of Auditor – Auditor Report – Audit Evidence – Accouting Vs Auditing	**6**
TOTAL		**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**3**	**2**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**2**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

CO	Course Outcomes
CO1	Understand and exhibit the skill to plan of Accounting & Audit
CO2	Learning the basic Accounting Knowledge
CO3	Choosing the appropriate methods to conduct the Audit
CO4	Identify the various problems involved Auditing
CO5	Analyze the Accounting and Audit Reports

Reference Books

S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.

S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.

Dinkar Pagare, Principles and Practice of Auditing, Sultan and & Sons, New Delhi.

Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley

C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II--23C422A

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C342A /23C402A/ 23C362A /23C442A)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C422A	5				5	5	25	75	100

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	**15**
II	**Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	**15**
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	**15**
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	**15**
V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**

THEORY 25% & PROBLEMS 75%

Question paper pattern

Section	Unit-I		Unit-II		Unit-III		Unit-IV		Unit-V		Total
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
A (2 marks) Answer any 10 out of o12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
B (5 marks) Answer any 5 out of 8	**1**	**1**	**-**	**1**	**1**	**1**	**-**	**1**	**1**	**1**	**08**
C (10 marks) Answer any 3 out of 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
Total	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

2 **– Strong, 2- Medium, 1- Low**

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW---23C422B

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C342B /23C402B/ 23C362B /23C442B)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C422B	5				5	5	25	75	100

Learning Objectives	
LO1	To know the nature and objectives of Mercantile lawand the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**15**
II	**Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**15**
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
A (2 marks) Answer any 10 out of o12	**2**	**3**	**2**	**3**	**2**	**12**
B (5 marks) Answer any 5 out of 8	**2**	**1**	**2**	**1**	**2**	**08**
C (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT 23E422A

COMMON TO B,COM GENERAL (23E362A)

COMMON TO B.COM A&F &GENERAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E422A	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**An Introduction** Meaning – definition- Objectives – scope and features Types of Environment – internal, external, micro and macro environment – Strategic decision making – Overview of environmental factors.	12
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
	TOTAL	60

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section A (2 marks) Answer any 10 out of 12	2	3	2	3	2	12
Section B (5 marks) Answer any 5 out of 8	2	1	2	1	2	08
Section C (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEME--23E422B

COMMON TO B,COM GENERAL (23E362B)

COMMON TO B.COM A&F & GENERAL.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E422B	4				3	4	25	75	100

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic concepts of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5	To know the risk management process

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**12**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**12**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**12**
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**
V	**IRDA Act 1999** Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**2**	**3**	**2**	**3**	**2**	**12**
Section b (5 marks) Answer any 5 out of 8	**2**	**1**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE--- 23E422C

COMMON TO B,COM A.F/ &GENERAL (23E342C /23E362C)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E422C	**4**				**3**	**4**	**25**	**75**	**100**

Learning Objectives

LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12

V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E422C	4				3	4	25	75	100

Learning Objectives

LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Virtual Trade Mission – Industry Collaboration –Elastic Logistic.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT – Trade flow of G7 Economics.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**

QUESTION PAPER PATTERN

Section	Unit-i	Unit-ii	Unit-iii	Unit-iv	Unit-v	Total
	Theory	Theory	Theory	Theory	Theory	
Section a (2 marks) Answer any 10 out of o12	**2**	**3**	**2**	**3**	**2**	**12**

Section b (5 marks) Answer any 5 out of 8	**2**	**1**	**2**	**1**	**2**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 **– Strong, 2- Medium, 1- Low**

SKILL ENHANCEMENT COURSE -SEC 2
(Non-Major Elective)
EVERY DAY BANKING -23422SA

SEC: 02.COURSE CODE: 23422SA	**Paper No 10**	**Year and Semester:I year/II semester**	**Pre-Requisite: Knowledge of day-to-day banking**	**Total Hours / Week: 2**		
Lead to other courses	**Advanced study on Banking Theory Law & Practice**			**L**	**T**	**P**

Theory	Marks: 75	Credits: 2	1	0	1

LEARNING OBJECTIVES

To introduce the basic concepts of banking and related documents and process
To enable the students to gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING	COGNITIVE LEVEL
CO1	Exhibit the skill to perform basic banking operations anddistinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I **(5 Hours**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT II **(5 Hours)**

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash DepositMachine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

UNIT III **(6 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions –Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT IV **(6 Hours)**

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

UNIT V **(8 Hours)**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section A (2 marks) Answer any 10 out of 12	2	3	2	3	2	12
Section B (5 marks) Answer any 5 out of 8	2	1	2	1	2	08
Section C (10 marks) Answer any 3 out of 5	1	1	1	1	1	05
Total	5	5	5	5	5	25

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications

3. Parameswaran- Indian Banking, S. Chand& Co.

WEB SOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. https://www.sbi.co.in/portal/web/services/internet-banking
3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm
4. https://www.investopedia.com/terms/m/mobile-banking.asp
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 2

(Non-Major Elective)

B. EMOTIONAL INTELLIGENCE- 23422SB

SEC :2, COURSE CODE: 23422SB	**Paper No 10**	**Year and Semester:I year/II semester**	**Pre-Requisite: Knowledge onEmotions**	**Total Hours/Week:2**		
Lead to other courses	**Creation of Emotional Intelligence**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 2**		**2**	**0**	**0**

LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence

2. To teach the students on aspects relating to personality Analysis Self-analysis, Positiveand negative traits

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	**EMOTIONAL INTELLIGENCE**	**COGNITIVE LEVEL**
CO1	Understanding Emotional intelligence and exhibiting skills forstress and anger management and develop self-empowerment	**K1, K2**
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests , role plays.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

UNIT I **(5 Horus)**

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

UNIT II **(8 Horus)**

Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude

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

UNIT III **(6 Horus)**

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

UNIT IV **(6 Hours)**

Self-analysis: Psychological growth and adjustment - Personal Development Plan

UNIT V **(5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

RECOMMENDEDBOOKS

REFERENCE BOOKS:

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

WEB SOURCES:

6. https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf
7. https://globalleadershipfoundation.com/geit/eitest.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 3 FUNDAMENTALS OF AUDITING- 23422SC

SEC;3, COURSE CODE: 23422SC	Paper No 11	Year and Semester: I year/II semester	Pre-requisite: Basics of Management	Total Hours /Week 2		
Lead to other courses	**Professional Courses**			**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 2**	**2**	**0**	**0**

LEARNING OBJECTIVES

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTALS OF AUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basicprocess of auditing	**K1, K2**
CO2	Identify the difference between vouching, verification, valuation and have clearknowledge about the auditor's role.	**K3, K4**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:
Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.
Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I **(5 Hours)**

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

UNIT II

Errors & Frauds – Principles of Audits-Types of Audits **(5 Hours)**

UNIT III **(8 Hours)**

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

UNIT IV **(6 Hours)**

Meaning and types of vouching and verification

UNIT V **(6 Hours)**

Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	Theory	Theory	Theory	Theory	Theory	
Section A (2 marks) Answer any 10 out of 12	**2**	**3**	**2**	**3**	**2**	**12**
Section B (5 marks) Answer any 5 out of 8	**2**	**1**	**2**	**1**	**2**	**08**
Section C (10 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**05**
Total	**5**	**5**	**5**	**5**	**5**	**25**

RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern EconomyEdition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.3.Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

4.Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEBRESOURCE:

1.http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	3	3	3	3
CO2	1	1	3	3	3	3	3	3	3	3
Average	1	1	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING – I--23C423A

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C343A /23C403A/ 23C363A /23C443A)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C423A	5				5	5	25	75	100

Learning Objectives	
LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	**15**

III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	**15**
V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	**15**
	TOTAL	**75**
THEORY 25% & PROBLEMS 75%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**1**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– III

COREPAPER VI –PRINCIPLES OF MARKETING-- 23C423B

COMMON TO B,COM A.F& GENERAL (23C343B/ 23C363B)

Subject Code:	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C423B	5				4	5	25	75	100

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning–Definition and Functions of Marketing– Evolution of Marketing-- Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	**15**
II	**Market Segmentation** Meaning and Definition -Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning & Repositioning - Introduction to Consumer Behaviour–Consume Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation.	**15**
III	**Product & Price** Marketing Mix—an overview of 4P's of Marketing Mix -- Product–Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.	**15**
IV	**Promotions and Distributions** Elements of promotion–Advertising–0bjectives -Kinds of Advertising Media- Traditional Vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**15**
V	**Competitive Analysis and Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – Virtual Marketing – Meaning – Advantages and Disadvantages – Green Marketing –Meaning -- Advantages and Disadvantages.	**15**
	TOTAL	**75**

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of Virtual Marketing and Green Marketing

Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi

Reference Books

1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE: Latest Edition of Textbooks May be Used	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
ELECTIVE - III: BUSINESS LEGISLATION—23E423A
COMMON TO B.COM GENERAL—23E363A

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E423A	**3**				**3**	**4**	**25**	**75**	**100**

Learning Objectives	
LO1	To impart knowledge on the Factories Act, 1948
LO2	To provide insights on the Foreign Exchange Management Act, 1999
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
LO4	To enable the students to learn about the Competition Act 2002
LO5	To familiarise the students about the existence of Intellectual Property Rights

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Factories Act 1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	**12**
II	**Foreign Exchange Management Act, 1999** Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	**12**
III	**Prevention of Money Laundering Act, 2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	**12**
IV	**Competition Act, 2002** Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	**12**
V	**Intellectual Property Rights** Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**2**	**3**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**2**	**1**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS—23E423B

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23E343B /23C403B/ 23E363b /23C443B)

COMMON TO B.COM A&F, C.A & GENERAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E423B	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Ratio** Ratio, Proportion and Variations, Indices and Logarithms.	**12**
II	**Interest and Annuity** Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**12**
III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	**12**
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	**12**
V	**Time Series Analysis and Index Numbers** Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	**12**
	TOTAL	**60**
	THEORY 25% & PROBLEMS 75%	

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	

SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**1**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

	Course Outcomes
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E- COMMERCE--- 23E423C

COMMON TO B.COM GENERAL—23E363C

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E423C	3				3	4	25	75	100

Learning Objectives

LO1	To know the goals of Electronic commerce
LO2	To understand the various Business models in emerging E-commerce areas
LO3	To have an insight on the internet marketing technologies
LO4	To understand the benefits and implementation of EDI
LO5	To examine the ethical issues of E-commerce

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce** Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	**12**
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	**12**
III	**E-Commerce Marketing Concepts** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	**12**
IV	**Electronic Data Interchange & Security** Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	**12**
V	**Ethics in E-Commerce** Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**2**	**3**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**2**	**1**	**2**	**1**	**2**	**08**

SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

CO	**Course Outcomes**
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE -SEC 4 Business Building Skills---234423SA

SEC:4, COURSE CODE:234423SA	**Paper No 16**	**Year and Semester: II year/III semester**	**Pre-Requisite: Basics of Commerce**	**Total hours / Week 1**		
Lead to other courses	**Entrepreneurial Development**			L	T	P
Theory	**Marks: 75**		**Credits: 1**	**1**	**0**	**1**

Learning Objectives:

1. **To introduce the practical aspects of business**
2. **To impart knowledge on the different forms of business entities**
3. **To highlight the importance of innovation and creativity**
4. **To gain basic knowledge on Intellectual Poperty rights**
5. **To create awareness about national and state level entrepreneurial ecosystem**

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	Business Building Skills	COGNITIVE LEVEL
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 15

UNIT I **(3 Hours)**

Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.

UNIT II **(3 Hours)**

Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.

UNIT III **(3 Hours)**

Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.

UNIT IV **(3 Hours)**

Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.

UNIT V **(3 Hours)**

Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.

Reference Text books:

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.

4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEd ition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition, JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducationPvt.Ltd.,2006.

WEB RESOURCES:

1. https://www.msde.gov.in/
2. http://inventors.about.com/od/entrepreneur/
3. http://learnthat.com/tag/entrepreneurship/
4. www.managementstudyguide.com
5. www.quintcareers.com
6. www.entrepreneur.com
7. www.makeinindia.com
8. https://aatmanirbharbharat.mygov.in
9. https://onlinecourses.nptel.ac.in/noc22_mg98/preview

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	1	3	1	1	1	1	3	3	3
CO2	1	1	1	3	3	3	1	3	3	3
CO3	1	1	1	2	1	1	1	3	3	3
CO4	1	1	1	2	2	1	1	3	3	3
CO5	2	2	3	2	2	3	1	3	3	3
Average	**1.6**	**1.2**	**1.8**	**2**	**1.8**	**1.8**	**1**	**3**	**3**	**3**

10.* (*Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 5 GST FILLING OF RETURNS---23423SB

SEC:5,COURSE CODE: 23423SB	Paper No 17	Year and Semester: II year/IV semester	Pre-Requisite: Basics of GST	Total hours / Week 2		
Lead to other courses	Practical Filing of GST			L	T	P
Theory	Marks: 75	Credits: 2		1	0	1

~~LEARNING OBJECTIVES~~

1. To impart an overview of GST
2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST FILLING OF RETURNS	COGNITIVE LEVEL
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	**K1, K2, K3,K4**
CO2	Knowledge of GST return process	**K5, K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

UNIT I **(5 Hours)**

GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST

UNIT II **(7 Hours)**

Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions- Accounts and record-Time, Place and value of supply

UNIT III **(6 Hours)**

Procedure for registration under GST-Procedure for GST Payments and Refunds

UNIT IV **(5 Hours)**

GST Rates & HSN Codes-Input tax credit

UNIT V **(7 Hours)**

E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST-

RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

1. http://www.idtc.icai.org/gst.html
2. http://idtc.icai.org/gst-topic-wise-study-material-list.html

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

ENVIRONMENTAL STUDIES

Learning Objectives	
LO1	To create awareness of problems related to environment and its development
LO2	To understand the forest resources and deforestation, realize the importance of water resources and prevention of water scarcity and list out the mineral resources
LO3	Understand and evaluate the global scale of environmental problems and critically on their roles ,responsibilities, and identities as citizens, consumers and environmental actors in a complex interconnected world.
LO4	Realize about the people are dependent on intact habitats the sustain the various organisms we need to produce food, medicines, clothing and other materials.
LO5	To develop an understanding land resources and prevention of soil erosion, types of food resources identity the importance of energy resources.
Prerequisite: Should have studied Commerce in XII Std	

Unit	Contents
I	The Multi-Disciplinary Nature of Environmental Studies Definition, scope and importance, Need for public awareness.
II	**Natural Resources** Renewable and non-renewable resources: Natural resources and associated problems **Forest Resources:** Use and over-exploitation, deforestation case studies, limber extraction, mining, dams and their effects on forests and tribal people. **Water Resources:** Use and over-utilization of surface arid ground water, floods, drought, and conflicts over water, dams – benefits and problems. **Mineral Resources:** Use and exploitation, environmental effects of extracting using mineral resources case studies.

III	Ecosystems Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).
IV	**Biodiversity and its Conservation** Introduction – Definition genetic species and eco-system diversity – Bio-geographical classification of India – Value of the biodiversity consumptive use, productive use, social, ethical. Aesthetic and option values – Biodiversity at Global, National and Local levels – India as a mega – diversity nation – Hot-Spots of biodiversity – Threats to biodiversity habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
V	**Natural Resources** **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. **Energy Resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources – Case Studies. **Land Resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.
CO	**Course Outcomes**
CO1	On successful completion of the course the students will be able to To Learn About the Basic of Environment and Its Composition.
CO2	To Understand the Value of Our Natural Systems and to Know How Our Ecosystems Work in The Order of Nature.
CO3	Students Learn What Biodiversity Is And How To Protect And Preserve The Same.
CO4	Factors Causing Environmental Pollution Are Being Taught To The Students
CO5	Students will realize about the important of food , energy and land resources
Textbooks	
1	B.S. Chauhan, (2008), Environmental studies, University science press, New Delhi.
2	Chary S.N., (2008), Environmental studies, MacMillan India Ltd, New Delhi.
3	Dhinakaran A., V Sankaran, (2017), Environmental studies, Himalaya publishing house Pvt Ltd.
4	Jayshree A. Parikh, (2010), Environmental studies, Ane books Pvt. Ltd, New Delhi.
Reference Books	
1	Rajesh Shankar, (2006), Environmental studies, Daya publishing house, New Delhi.

2	SinghR.P., (2012), Environmental studies, Concept publishing company Pvt. Ltd, New Delhi.
3	Dr.Shachi Gupta , Environmental studies, Sahitya bhawan publications , Agra
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – IV

Core VII CORPORATE ACCOUNTING – II 23C424A
COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C344A /23C404A/ 23C364A /23C444A)

Common to B.Com A&F, C.A, General & ISM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C424A	5				4	5	25	75	100

	LO1	To know the types of Amalgamation, Internal and external Reconstruction
	LO2	To know Final statements of banking companies
	LO3	To understand the accounting treatment of Insurance company accounts
	LO4	To understand theprocedure for preparation of consolidated Balance sheet
	LO5	To have an insight on modes of winding up of a company
	Prerequisite: Should have studied Financial Accounting in I Year	

	Unit	Contents	No. of Hours
	I	**Amalgamation, Internal & External Reconstruction** Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings). **Internal & External Reconstruction** **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction**	**15**

	II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
	III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies new Format.	**15**
	IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.	**15**
		TOTAL	**75**
	THEORY 25% & PROBLEMS 75%		
	Course Outcomes		
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	
	CO4	Give the consolidated accounts of holding companies	
	CO5	Preparation of liquidator's final statement of account	

Textbooks

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

Reference Books

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

GST & CUSTOMS LAW—23C424B

CORE COURSE CODE: VIII 23C424B	**Paper No 14**	**Year and Semester: II year/III semester**	**Pre-Requisite: Basics of Commerce**	**Total Hours /Week 5**		
Lead to other courses	**Advanced Tax Laws**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 5**		**5**	**0**	**0**

LEARNING OBJECTIVES

1. To familiarize students with history of taxation
2. To enable the students to understand the Customs Act
3. To initiate knowledge of GST among students
4. To enable students to gain knowledge on GST taxation
5. To impart knowledge on registration under GST

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST & CUSTOMS LAW	COGNITIVE LEVEL
CO1	Classification and methods tax system in India, objective of taxation and canons of taxation.	**K1, K2**
CO2	Outline the concepts definitions and types of customs duties.	**K1, K2, K3**
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.	**K2**
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	**K1, K2**
CO5	Compile the various provisions and importance for registration and cancellation	**K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations using gst website, case studies, class presentations, discussion on gst news from news papers and journals.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 75

UNIT I: HISTORY OF TAXATION (15 Hours)
History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India - Classification of Taxes.
UNIT II: CUSTOMS ACT 1962 (15 Hours)
Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.
UNIT III: INTRODUCTION TO GST (15 Hours)
Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax
UNIT IV: INTRODUCTION TO TAXABLE EVENTS UNDER GST (15 Hours)
Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions
UNIT V: INTRODUCTION TO REGISTRATION UNDER GST (15 Hours)
Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

1. http://www.idtc.icai.org/gst.html
2. http://idtc.icai.org/gst-topic-wise-study-material-list.html

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	3	2	3	3	2	3	3	3
CO2	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	2	3	3	2	3	3	3
CO4	3	3	3	2	3	3	2	3	3	3
CO5	3	3	3	2	3	3	2	3	3	3
Average	3	3	3	2	3	3	2	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question paper pattern

SECTION	**UNIT - I**		**UNIT - II**		**UNIT - III**		**UNIT - IV**		**UNIT - V**		**TOTAL**
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) **Answer any 10 Out of 12**	**3**	**-**	**2**	**-**	**2**	**-**	**2**	**-**	**3**	**-**	**12**
SECTION B (5 Marks) **Answer any 5 Out of 8**	**2**	**-**	**1**	**-**	**2**	**-**	**1**	**-**	**2**	**-**	**8**

SECTION C (10 Marks) **Answer any 3 Out of 5**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**5**
TOTAL	**6**	**-**	**4**	**-**	**5**	**-**	**4**	**-**	**6**	**-**	**25**

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES—23E424A

COMMON TO B.COM AF/GENERAL—23E344A/23E364A

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E424A	4				3	3	25	75	100

Learning Objectives	
LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Financial System** Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	**Introduction to Financial Services** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	**Venture Capital and Leasing** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	**Credit Rating** Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	**Mutual Funds** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL
	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	2	3	2	3	2	12

SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**2**	**1**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION 23E424B

COMMON TO B.COM GENERAL—23E364A

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E424B	3				3	3	25	75	100

Learning Objectives	
LO1	To understand the nature of consumers and consumerism
LO2	To know how consumers are exploited
LO3	To be familiar with consumer rights and duties
LO4	To learn about Consumer Protection Act
LO5	To gain insights into consumerism in India.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Consumerism** Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	**Consumer Exploitation** Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	9
III	**Consumer Rights and Duties** Consumer Rights – John F Kennedy's Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	**Consumerism in India** Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	**Consumer Protection Act 2019** Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45

QUESTION PAPER PATTERN

SECTION	UNIT-I	UNIT-II	UNIT-III	UNIT-IV	UNIT-V	TOTAL

	THEORY	THEORY	THEORY	THEORY	THEORY	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**2**	**3**	**2**	**3**	**2**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**2**	**1**	**2**	**1**	**2**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**1**	**1**	**1**	**1**	**05**
TOTAL	**5**	**5**	**5**	**5**	**5**	**25**

Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV- Operations Research-- 23E424C

COMMON TO B.COM AF/GENERAL& ISM (5TH SEM) (23E344C/23E364C/23E445C/D)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E424C	3				3	3	25	75	100

Learning Objectives	
LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Prerequisite: Should have studied Statistics in 1st year B.Com.

UNIT	Contents	No. of Hours
I	**Introduction to Operations research and Linear Programming Problem** Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9
II	**Transportation and Assignment problem** Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9
III	**Game Theory and Simulation** Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9

V	**Network Analysis** Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45

THEORY 25% & PROBLEM 75%

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION B (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**1**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.

Textbooks	
1.	C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books	
-	S Kalavathy, Operations Research, Vikas Publications, Noida
-	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
-	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
-	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
-	P.R.Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

ENHANCEMENT COURSE -SEC 6----

23424SA TALLY ACCOUNTING SOFTWARE--

SEC: 6, COURSE CODE: 23424SA	**Paper No 22**	**Year and Semester: II year/IV semester**	**Pre-Requisite: Basic Accounting Knowledge**	**Total hours / Week 2**		
Lead to other courses	**Practical applicability in work Environment**			**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 2**	**1**	**0**	**1**

LEARNING OBJECTIVES

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTINGSOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of tally with accounting features – creationof company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I - Introduction and Accounting Features of Tally: (3 Hours)
Introduction to tally - salient features of tally - accounting features of tally

UNIT II (4 Hours)
Components of tally – create a company - select company - shut a company- alter a company - delete a company

UNIT III (6 Hours)
Introduction to groups –single and multiple group creation, display and altering

UNIT IV (7 Hours)
Introductionto ledgers - creating a ledger – single and multiple ledger creation, display and altering –

UNIT V - Accounting Features of Tally: (10 Hours)

Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – daybook

RECOMMENDED TEXT BOOKS

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

REFERENCE BOOKS

1.Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

WEBRESOURCES:

1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/
2. **https://www.sarkarirush.com/tally-erp-9-book-pdf-download/**
3. https://tallyonlinetraining.com
4. https://www.tallyacademy.in

5. *https://help.tallysolutions.com*

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 7 PROFESSIONAL SKILL FOR CORPORATE WORLD---23424SB

SEC:7, COURSE CODE: 23424SB	**Paper No 23**	**Year and Semester: II year/IV semester**	**Pre-Requisite: Knowledge of Management**	**Total hours / Week 2**		
Lead to other courses	**Practical Applicability**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 2**		**1**	**1**	**0**

LEARNING OBJECTIVES

1. **To impart all the skills required to work in a Corporate Environment**
2. **To educate about the importance of Etiquettes at work place and work life balance.**

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	PROFESSIONAL SKILL FOR CORPORATE WORLD	COGNITIVE LEVEL
CO1	Knowledge about the basic skill set and grooming	K1, K2, K3, K5, K6
CO2	Understanding and exhibition of Business Etiquettes	K3, K4, K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I **(5 Hours)**

Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-

UNIT II **(5 Hours)**

Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women

UNIT III **(7 Hours)**

Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.

UNIT IV **(7 hours)**

Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance

UNIT V **(6 Hours)**

Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette

REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills- e9959676.html
https://archive.org/details/essentialguideto00chan/page/n1/mode/2up

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	1	3	3	3
CO2	1	1	3	3	3	1	1	3	3	3
Average	1	1	3	3	3	1	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

ENVIRONMNETAL STUDIES---23424ES

EVS:COURSE CODE:23424ES	**Paper No 25**	**Year and Semester: II year/IV semester**	**Pre-Requisite: Basic**	**Total hours / week: 2**		
Lead to other courses				**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 1**	**2**	**0**	**0**

SECOND YEAR – SEMESTER – IV

ENVIRONMENTAL STUDIES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

Learning Objectives	
LO1	To Learn About The Basic Of Environment And Its Composition.
LO2	To Understand The Value Of Our Natural Systems And To Know How Our Ecosystems Work In The Order Of Nature.
LO3	Students Learn What Biodiversity Is And How To Protect And Preserve The Same.
LO4	Factors Causing Environmental Pollution Are Being Taught To The Students
LO5	Current Issues In The Society In The Environmental Context Are Covered And The Effects Of Human Population On Environment Are Being Taught.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	
I	**Environmental Pollution Definition** Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid water management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.	
II	Social Issues Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns & Case Studies – Environmental ethics issues and possible solutions.	**15**
III	**Environment** Climate change, global warming, Acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation – Consumerism and waste products – Environmental Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.	**15**

IV	**Human Population and the Environment** Population growth, variation among nations – Population explosion – Family Welfare Programme – Environment and human health – Human Rights – Value Education – HIV / AIDS – Women and Child welfare – Role of Information Technology in Environment and human health .	**15**
V	**Field Work** Visit to a local area to document environmental assets – river / forest / grassland / hill mountain – Visit to a local polluted site – Urban / Rural / Industrial / Agricultural – Study of common plants, insects, birds – Study of simple ecosystems – pond, river, hill slopes, etc.	**15**
		75

CO	**Course Outcomes**
CO1	To aware and educate people regarding environmental issues and problems at local, national and international levels.
CO2	Identifies the basic concepts and theoretical approaches of social problems
CO3	students develop critical-thinking skills, analyse real-world problems, and understand the power of narrative to create sustainable solutions for local and global communities.
CO4	**:** It helps us to establish a standard for a safe, clean and healthy natural ecosystem
CO5	Creating the awareness about environmental problems among people.

Textbooks

1	B.S. Chauhan, (2008), Environmental studies, University science press, New Delhi.
2	Chary S.N., (2008), Environmental studies, MacMillan India Ltd, New Delhi.
3	Chauhan B.S., (2008), Environmental studies, University science press, New Delhi.
4	Dhinakaran A., V Sankaran, (2017), Environmental studies, Himalaya publishing house Pvt Ltd.

Reference Books

1	Brusseau, mark L.,Environmental and pollution science, publication London,uk:academic press , an imprint of Elsevier,2019.
2	Dr.B.suresh lal,public health environment and social issues in india, Serial Publications,2016 th edition .

NOTE: Latest Edition of Textbooks Maybe Used

Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER - V

CORE IX -COST ACCOUNTING--23C425A

COURSE CODE: 23C425A	**Paper No 36**	**Year and Semester: III year/ V Semester**	**Pre-Requisite: Knowledge of Accounting**	**Total hours / Week 6**		
Lead to other courses	**Professional Course**			**L**	**T**	**P**
Theory & Problems	**Marks: 75**	**Credits: 4**		**6**	**0**	**0**

LEARNING OBJECTIVES

1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation

3. To gain knowledge on labour costing techniques
4. To learn about the types and allocation of overheads, absorption of overheads and machine hour rate
5. To learn about the various techniques of costing.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COST ACCOUNTING	COGNITIVE LEVELS
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	K1, K2,K3,K4
CO2	Analyse the methods of material control and valuation of material issues.	K3,K4
CO3	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	K4, K5
CO4	Enumerate the classification of overheads and concepts relating to it.	K5
CO5	Calculate Costing using different techniques	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 90

UNIT I (15 Hours)

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison

UNIT II (20 hours)

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method– Base stock method

UNIT III (20 Hours)

Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes– Treatment of Idle Time& Overtime

UNIT IV (15 Hours)

Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate–Under/Over Absorption of Overheads and its Treatment

UNIT V (20 Hours)

Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)

Theory 25% and Problem 75%

RECOMMENDED TEXT BOOKS

1. JainS P&Narang KL,Cost Accounting,Kalyani Publishers, NewDelhi
2. Reddy T.S.and HariPrasad Reddy Y.,Cost Accounting , Margham Publications,Chennai,Fourth Edition
3. MurthyAandGurusamyS,CostAccounting,TataMcGrawHillPublishingCompanyNew Delhi

REFERENCEBOOKS

1. Charles.T.Horngren,GeorgeFoster,Srikant.M.Datar,CostAccounting,PrenticeHallo f IndiaPrivate Limited,New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co.,NewDelhi.
3. S.PIyengar,CostAccounting,SultanChand&Sons,NewDelhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand&Co., New Delhi
5. R.S.NPillai&VBagavathi,CostAccounting,S.Chand&Co., NewDelhi
6. Dr.Maheswari S.N,Principles of Cost Accounting,Sultan Chand & Sons,NewDelhi
7. Pillai R.S.N.and BagavathiV.,Cost Accounting,S.Chand,New Delhi
8. SaxenaV.K.and Vashist C.D, Cost Accounting,Sultan Chand & Sons,New Delhi
9. ShuklaM.C.,Grewal T .S. and Dr.GuptaM.P.,Cost Accounting,S.Chand, New Delhi

JOURNALS

1. **Journal of Cost Management**
2. **International Journal of Cost Accounting**

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE-- 23C425B

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C345B /23C405B/ 23C365B /23C445B)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C425B	5				4	5	25	75	100

Learning Objectives

LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents	No. of Hours
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	**15**
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	**15**
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.	**15**

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements- Negotiation bank- - Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances-Grievance Redressal –Banking Ombudsman.	**15**
V	Digital Banking Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. Virtual Banking-Meaning- Need and importance in current scenario.	**15**
	TOTAL	**75**
Course Outcomes		
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
Textbooks		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
Reference Books		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	

2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I-- 23C425C
COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C345C /23C405C/ 23C365C /23C445C)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23C425C	5				4	5	25	75	100

Learning Objectives

LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**

Course Outcomes	
THEORY 25% & PROBLEMS 75%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee& the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.

5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

PROJECT: PROJECT WIT VIVA-VOCE INSTITUTIONAL TRAINING

COURSE CODE: CCXII 23C4251	Paper No 31	Year and Semester: III year/V semester	Pre-Requisite: Knowledge of Company Law & Management Accounting	Total hours / Week 5		
Lead to other courses	**Practical Applicability**			**L**	**T**	**P**
Project & Viva – Voce Examination	**Marks: 75**	**Credits: 4**		**1**	**4**	**0**

LEARNING OBJECTIVES

1. To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.
2. To demonstrate professional skills that pertains directly to the institutional experience.
3. To analyses and understand about the various department activities and their responsibilities.
4. To frame the organization structure, layout and to describe the organization's financial statement analysis
5. To prepare the report based on the training experience.

COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	**INSTITUTIONAL TRAINING**	COGNITIVE LEVELS
CO1	Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.	**K1, K2, K3**
CO2	Demonstrate professional skills that pertain directly to the institutional experience.	**K3, K4**
CO3	Analyses the various department activities and their responsibilities	**K3**
CO4	Understand the organization structure, layout and to describe the organization's financial statement analysis.	**K2, K3, K4, K5**
CO5	Prepare the report based on the training experience.	**K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Guidance for preparing the project report by applying the learnings

Supervised Institutional Training shall be an integral part of B. Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship

so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices.

The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the department and reappear for voce exam for evaluation)

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – V (A) : FINANCIAL MANAGEMENT—23E425A

COMMON TO B,COM A.F/CA/ GENERAL(23E345A /23E405A/ 23E365A)

COMMON TO B.COM A&F, C.A &GENERAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E425A	5				3	4	25	75	100

Learning Objectives	
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	12
II	**Financial Decision** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12
III	**Investment Decision** Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12

IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12
V	**Working Capital Decision** Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60
THEORY 25% & PROBLEMS 75%		

Question paper pattern

Section	**Unit-i**		**Unit-ii**		**Unit-iii**		**Unit-iv**		**Unit-v**		**Total**
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
Section a (2 marks) Answer any 10 out of o12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
Section b (5 marks) Answer any 5 out of 8	**1**	**1**	**-**	**1**	**1**	**1**	**-**	**1**	**1**	**1**	**08**
Section c (10 marks) Answer any 3 out of 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
Total	**3**	**2**	**2**	**3**	**2**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE – V

(B). MODERN MARKETING MANAGEMENT—23E425B

COURSE CODE: 23E425B	**Paper No 40**	**Year and Semester: III year/V semester**	**Pre-Requisite: Basics of Management**	**Total hours / Week 5**		
Lead to other courses	**Practical Applicability**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 3**		**5**	**0**	**0**
		v				

LEARNING OBJECTIVES

1. To understand the basics of marketing, its environment and various concepts and philosophies.
2. To discuss the segmentations of a market.
3. To enumerate different product pricing strategies.
4. To interpret the importance of promotion.
5. To enlighten the students on contemporary topics of marketing

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	MODERN MARKETING MANAGEMENT	COGNITIV ELEVELS
CO1	Knowledge about marketing management, functions and scope	**K1, K2**
CO2	Conceptual knowledge about market planning, MIS, consumer behaviour	**K2, K3**
CO3	Understanding about the product pricing strategy	**K2, K3,K4,K5**
CO4	Framing of promotion and distribution strategies.	**K5, K6**
CO5	Working knowledge on recent trends in marketing	**K5, K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical sessions on fixing prices for various products, ad zaps for promotional strategies, case studies on product planning , discussions on recent trends, Quizzes.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

UNIT I: INTRODUCTION TO MARKETING (12 Hours)

Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment

UNIT II: MARKETING PLANNING (12 Hours)

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behavior - Demand Forecasting - Components of a Marketing Plan

UNIT III: PRODUCT PRICING STRATEGY (12 Hours)

Product - Product Classification - Product Strategies - New Product Development - Product Life

Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy

UNIT IV: PROMOTION AND PLACEMENT MANAGEMENT (12 Hours)

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer

UNIT V: CONTEMPORARY TOPICS IN MARKETING (12 Hours)

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing – Technology and Marketing – Marketing Ethics

RECOMMENDED TEXTBOOKS:

1. Kotler,P.(2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. New Delhi,35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. chand & Co.Ltd.
3. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management – Anvi Books Publishers

REFERENCE BOOKS:

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press,Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision- making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global
5. perspective, Indian context. Macmillan.
6. Withey, F. (2006). Marketing Fundamentals. The Official CIM Course book 06/07.Taylor & Francis.

WEB RESOURCES

1. https://iedunote.com/marketing-definition-functions-importance-process
2. http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152
3. http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/
4. https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html
5. https://www.marketingtutor.net/consumer-decision-making-process-stages/
6. https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/
7. https://www.youtube.com/watch?v=Mco8vBAwOmA

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	1	3	2	3
CO2	2	2	3	3	3	3	1	3	2	3

CO3	2	2	3	3	3	3	1	3	2	3
CO4	2	2	3	3	3	3	1	3	2	3
CO5	2	2	3	3	3	3	1	3	2	3
Average	2	2	3	3	3	3	1	3	2	3

(***Correlation level: 3 – Strong 2-Medium 1-Low)***

ELECTIVE COURSE (GENRIC): DSE- VI

a. KNOWLEDGE MANAGEMENT—23E425C

COURSE CODE: **23E425C**	**Paper No 39**	**Year and Semester: III year/VI semester**	**Pre-Requisite: Knowledge of Management**	**Total hours / Week 5**		
Lead to other courses	**Professional Course**			**L**	**T**	**P**
Theory	**Marks: 75**		**Credits: 3**	**5**	**0**	**0**

LEARNING OBJECTIVES

1. To learn the meaning of Knowledge Management, myths, knowledge management life cycle and the types of knowledge
2. To analyse the challenges in building knowledge management system
3. To learn Nonaka's model of knowledge creation and transformation
4. To acquire knowledge about knowledge
5. To capture and using interview as a tool to knowledgecapture

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	**KNOWLEDGE MANAGEMENT**	COGNITIVE LEVELS

CO1	Understanding over view knowledge management in detail	**K1, K2**
CO2	Application of learning in solving challenges in building the knowledge management system	**K3, K4**
CO3	Understanding the knowledge management life cycle	**K2, K3 K4**
CO4	Apply the key concepts of knowledge creation	**K3**
CO5	Understanding about the tools for knowledge capturing	**K2, K3**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

UNIT – I KNOWLEDGE MANAGEMENT (12 Hours)

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

UNIT – II UNDERSTANDING KNOWLEDGE (12 Hours)

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

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

UNIT – III KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE (12 Hours)

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

UNIT – IV KNOWLEDGE CREATION (12 Hours)

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)

UNIT – V CAPTURING TACIT KNOWLEDGE (12 Hours)

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

RECOMMENDED TEXTBOOKS

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications

REFERENCE BOOKS

1. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of KnowledgeManagement, Spirit Rising Productions
2. Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, OxfordUniversity Press, USA
3. Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
4. Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, ButterworthHeineman Pulications U.S.A
5. Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know,Harvard Business School Press

JOURNALS

International Journal of Knowledge Management and Practice

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	1	1	3	3	3
CO2	2	2	3	3	3	1	1	3	3	3
CO3	2	2	3	3	3	1	1	3	3	3
CO4	2	2	3	3	3	1	1	3	3	3
CO5	2	2	3	3	3	1	1	3	3	3
Average	2	2	3	3	3	1	1	3	3	3

(***Correlation level: 3 – Strong 2-Medium 1-Low)***

ELECTIVE COURSE (GENRIC): EC-VI

b. OFFICE MANAGEMENT—23E425D

COURSE CODE: 23E425D	**Paper No 39**	**Year and Semester: III year/VI semester**	**Pre-Requisite: Knowledge of Management**	**Total hours / Week** 5		
Lead to other courses	**Professional Course**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 4**		**5**	**0**	**0**

LEARNING OBJECTIVES

1. To enable the students to gain knowledge about structure and functioning of an office
2. To make the students understand about the Records management
3. To enable the students to gain knowledge on office maintenance and management
4. To give knowledge about office forms and control of stationaries and supplies
5. To give insights about Office location, Office Layout and Office environment.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	**OFFICE MANAGEMENT**	**COGNITIVE LEVELS**
CO1	Plan and practice the functions of office and office manager	K1, K2, K3
CO2	Devise and practice the record management system	K3, K4
CO3	Analyse the cost control methods and prepare office budget	K3, K4
CO4	Acquire the skill of effect form control and control over the office stationeries and supplies	K4, K5
CO5	Practice the office layout principles and maintain office environment	K3, K4 K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, drawing layouts for different types of organisations, practice for filing and basic record management using computers and in physical environment, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

UNIT I: **(12 Hours)**

Office Management: Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager – Role of Manager in Office, Planning and Scheduling of Office Work.

UNIT II: **(12 Hours)**

Record Management: Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

UNIT III: **(12 Hours)**

Office Maintenance Management: Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control

– office budget- Store Management, Housekeeping and Waste Management.

UNIT IV: **(12 Hours)**

Forms Control and Stationery: Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery andSupplies, Types of Stationary and Continuous Stationary Purchases.

UNIT V: **(12 Hours)**

Office Accommodation and Layouts: Location of Office, steps in office layout,principles of office layout, Office Environment

REFERENCES:

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007*) Principles of Office Management*, Lotus Press, New Delhi, online editionalso.
3. Kumar, N. and Mittal, R, (2001), Office Management, Anmol Publications, New Delhi.
4. Pillai, R.S.N and Bhagavathi, (2014) Office Management, S. Chand & Company New Delhi.
5. Thukaram Rao (2000), Office Organisation and Management, Atlantic Publishers, NewDelhi.
6. http://books.google.co.in/books/about/Principles_of_Office_Management.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	3	3	3	3	1	2	3	3
CO2	2	1	3	3	3	3	1	2	3	3
CO3	2	1	3	3	3	3	1	2	3	3

CO4	2	1	3	3	3	3	1	2	3	3
CO5	2	1	3	3	3	3	1	2	3	3
Average	2	1	3	3	3	3	1	2	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

VALUE EDUCATION

COURSE CODE: VE 23425VE	**Paper No 34**	**Year and Semester: III year/V semester**	**Pre-Requisite:**	**Total hours / Week 2**		
Lead to other courses				**L**	**T**	**P**
Theory & Problems	**Marks: 75**	**Credits: 2**		**2**	**0**	**0**

SUMMER INTERNSHIP /INDUSTRIAL TRAINING

COURSE CODE: 23425**SI/IT**	**Paper No 35**	**Year and Semester: III year/V semester**	**Pre-Requisite:**	**Total hours / Week 2**		
Lead to other courses	**Project Preparation**			**L**	**T**	**P**
Theory & Problems	**Marks: 75**	**Credits: 2**		**1**	**0**	**1**

Note: Students to go for internship and submit a report.

CORE – XIII: COMPANY LAW & SECRETARIAL PRACTICE—23C426A

CORE COURSE CODE: CC-XIII: 23C426A	**Paper No 20**	**Year and Semester: III year/VI semester**	**Pre-Requisite:** **Basics of Management**	**Total hours / Week** **4**		
Lead to other courses	**Professional Course**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 5**		**4**	**0**	**0**

LEARNING OBJECTIVES

1. To Impart a detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary
2. To introduce the key documents and various types of shares
3. To educate about the members and shareholders of a company
4. To impart knowledge on various types of meetings and managerial personnel of a company
5. To impart knowledge on various types of winding ups of a company.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	COMPANY LAW & SECRETARIAL PRACTICE	COGNITIVE LEVEL
CO1	Understanding about the basic concepts of a company and role of company secretary	**K1, K2**
CO2	Knowledge about prospectus and shares and various types under each.	**K1, K2, K3**
CO3	Detailed understanding about the members and shareholders of the company	**K2**
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a company	**K2, K3,**
CO5	Understanding the various types of winding up processes of a company.	**K2, K3**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstration using MOA,AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY (12 Hours)

Evolution of Company law – Meaning and characteristics of a company – Stages of

incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II - PROSPECTUS & SHARECAPITAL (15 Hours)

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III - MEMBERS AND SHAREHOLDERS (12 Hours)

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS (12 Hours)

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel

- Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting

- Role and composition – Powers of the board – Notice, Agenda, minutes and resolution
- Secretarial duties in meetings.

UNIT V - WINDING UP (12 Hours)

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Specialcourts – Mediation and Conciliation panel.

Practical orientation – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

RECOMMENDED TEXTBOOKS

1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand &Sons
2. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints,Chennai
3. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law andPractice, Vijay Nicole Prrints, Chennai
4. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

REFERENCE BOOKS

1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication

2. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan
3. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
4. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
5. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.

JOURNALS:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

WEBRESOURCES:

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

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

2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

CORE—XIV MANAGEMENT ACCOUNTING--23C4246B
COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C346B /23C406B/ 23C366B /23C446B)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P426A	6				4	6	25	75	100

Learning Objectives

LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**

IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	**18**
	TOTAL	**90**

THEORY 25% & PROBLEMS 75%

CO	**Course Outcomes**
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

Textbooks

1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.

Reference Books

1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XIV: INCOME TAX LAW AND PRACTICE – II--- 23C426C

COMMON TO B,COM A.F/CA/ GENERAL & ISM (23C346C /23C406C/ 23C366C /23C446C)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23P426B	6				4	6	25	75	100

Learning Objectives

LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Prerequisite: Should have studied Financial Accounting in I st Sem

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	**18**
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	**18**

V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	**18**
	TOTAL	**90**
THEORY 25% & PROBLEMS 75%		

ELECTIVE COURSE (DISCIPLINE SPECIFIC): DSE- VII

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 6/6 ENTREPRENEURIAL DEVELOPMENT—23E426A

COMMON TO B,COM CA/ GENERAL & ISM (23E406A/ 23C366A)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23E426B	4				3	5	25	75	100

Learning Objectives	
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	**15**

IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	**15**
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**15**
TOTAL		**75**

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

a. BASICS OF RESEARCH METHODOLOGY—23E426B

CORE COURSE CODE: EC-VI-23E426A	**Paper No 33**	**Year and Semester: III year/V semester**	**Pre-Requisite: Basics of Statistics**	**Total hours / Week 4**		
Lead to other courses	**Professional Course**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 3**		**4**	**0**	**0**

LEARNING OBJECTIVES

1. To acquire knowledge with regard to research methods and reporting
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To provide knowledge on research methods, techniques and the process and
4. To develops skills in the application of research methods for business problemsSolving
5. To analyse the research problems through systematic research methodology

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO	**BASICS OF RESEARCH METHODOLOGY**	COGNITIVE LEVELS
CO1	Examine the Research Design of various types of research.	**K1, K2**
CO2	Compare and contrast the different methods of data collection and its presentation	**K3. K4, K5, K6**
CO3	Complete the analysis of Correlation and Regression to arrive inferences.	**K3. K4, K5, K6**
CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.	**K5, K4, K5, K6**
CO5	Analyse the research problems through systematic research methodology	**K6**

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

UNIT I **(12 Hours)**

Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.

UNIT II **(12 Hours)**

Research Problems: Meaning – Selection and Formulation – Review of available literature – Techniques involved in defining a problem

UNIT III **(12 Hours)**

Research Design: Meaning and need for research design – Feature of a good design – Different research design.

UNIT IV **(12 Hours)**

Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.

UNIT V **(12 Hours)**

Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample

RECOMMENDED BOOKS:

1. Kothari C.R. – Research Methodology.
2. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.
3. Gupta.S - Research Methodology & Statistical Techniques
4.

REFERENCE BOOKS

1. Paneerselvam - Research Methodology - Prentice Hall of India
2. Krishnaswamy - Research Methodology - Pearson Education India
3. GopalLal Jain - Research Methodology - methods, tools & techniques – Tamilnadu Book House
4. Harouneh A.B.E.M - Research Methodology - Tamilnadu Book House

WEB RESOURCES

www.socialpsychology.org

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	2	1	3	1	3
CO2	1	1	3	3	3	2	1	3	1	3
CO3	1	1	3	3	3	2	1	3	1	3
CO4	1	1	3	3	3	2	1	3	1	3

CO5	1	1	3	3	3	2	1	3	1	3
Average	1	1	3	3	3	2	1	3	1	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII
(A) CORPORATE GOVERNANCE AND BUSINESS ETHICS—23E426C

CORE COURSE CODE: XII – 23E426C	**Paper No 32**	**Year and Semester: V**	**Pre-Requisite:** **Basics of Company law**	**Total hours / Week** **4**		
Lead to other courses	**Professional and certification Course**			**L**	**T**	**P**
Theory	**Marks: 75**	**Credits: 3**		**4**	**0**	**0**

LEARNING OBJECTIVES

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

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	**CORPORATE GOVERNANCE AND BUSINESS ETHICS**	COGNITIVE LEVELS
CO1	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1, K2
CO2	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	K1, K2

CO3	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	K2, K3
CO4	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies' act 2013.	K4, K5
CO5	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and unethical business decisions	K2, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring the Corproate Governance boards and report of companies through websites

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

UNIT I- Corporate Governance – Introduction (12 Hours)

Corporate governance - History - meaning–need for CorporateGovernance – Definitions - Importance –principles–Features of Corporate Governance-Indian Committees on Corporate Governance

UNITII-Corporate Governance-Legal Framework (12 Hours)

India's Corporate Governance Frame work-Listing Agreement-Clause 49A-SEBI

Guidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights

UNIT III – Levels of Corporate Governance and Board Committees (12 Hours)

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

UNIT IV-Corporate Social Responsibility (12 Hours)

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

UNITV-Business Ethics (12 Hours)

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

– Ethics training programme.

RECOMMENDED TEXT BOOKS

1. Dr.Neeru Vasishth and Dr.Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.

3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K,Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh– CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

REFERENCE JOURNALS

- Journal of Corporate Governance Research– Macro think Institute
- Indian Journal of Corporate Governance, Bi -annual journal– Sage Journals WEBRESOURCES
- https://elearningindustry.com
- https://essentialskillz.com

CO-PO-PSO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII

B -INDUSTRIAL LAW—23E426D

CORE COURSE CODE: 23E426B	Paper No 32	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Law	Total hours / Week 4		
Lead to other courses	Professional Course			L	T	P
Theory	Marks: 75	Credits: 3		4	0	0

LEARNING OBJECTIVES

1. To acquire knowledge on Factories Act 1948
2. To Learn the provisions of Industrial Disputes Act 1947
3. To understand the Workmen Compensation Act 1923
4. To gain knowledge on Employee State Insurance Act 1948
5.
6. **To gain fundamental knowledge of Employee Provident fund Act**

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	INDUSTRIAL LAW	COGNITIVE LEVELS
CO1	Apply the provisions of Factories Act learned	K1, K2, K3
CO2	Identify the industrial Disputes based on the Act and find solutions and plan strategically	K3, K4, K5, K6
CO3	Exhibit the knowledge on compensation related to workmen	K4
CO4	Application of Employee State Insurance Act 1948	K3
CO5	Calculation of PF using the provisions of the Act	K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies, role plays, discussions Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

UNIT I - Factories act 1948 (12 Hours)

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

UNIT II - Industrial Disputes Act 1947 (12 Hours)

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

UNIT III - The Workmen Compensation Act 1923 (12 Hours)

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV - Employees State Insurance Act 1948 (12 Hours)

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

UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952 (12 Hours)

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

Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

RECOMMENDED TEXT BOOKS:

2. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, MarghamPublications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd

RECOMMENDED BOOKS

6. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

WEBRESORUCES:

7. **https://labourlawreporter.com/**
8. **https://www.ilms.academy/products/certificate-course-on-labour-law**

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	2	2	3	3
CO2	3	1	3	3	3	3	2	2	3	3
CO3	3	1	3	3	3	3	2	2	3	3
CO4	3	1	3	3	3	3	2	2	3	3
CO5	3	1	3	3	3	3	2	2	3	3
Average	3	1	3	3	3	3	2	2	3	3

(*Correlation level: 3 – Strong 2-Medium 1-Low)*

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION NAAN MUDHALVAN

C.A FOUNDATION—23426SA

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

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Contents	No. of Hours
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6

IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	**6**
V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	**6**
	TOTAL	**30**

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

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

THIRD YEAR – SEMESTER - VI

Extension Activity--- 23426EA