

**B.COM.,  
GENERAL**

**SYLLABUS**

**FROM THE ACADEMIC YEAR  
2023-2024**

**ALAGAPPA UNIVERSITY, KARAIKUDI-630003**

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**PROGRAMME OBJECTIVE:**

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

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDERGRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.Com General</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG-3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation/Teamwork:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use</p>

	<p>a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviours such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including, "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
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<b>Programme Specific Outcomes:</b>	<p><b>PSO1–Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO2-Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3–Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4–Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO5–Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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<b>METHODS OF EVALUATION</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments/Snap Test/Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
<b>METHODS OF ASSESSMENT</b>		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>The lowest level of questions require students to recall information from the course content</li> <li>Knowledge questions usually require students to identify information in the textbook.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>The questions go beyond simple recall and require students to combine them together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>Students have to solve problems by using/applying a concept learned in the classroom.</li> <li>Students must use their knowledge to determine an exact response.</li> </ul>	
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>Analyzing the question is one that asks the student to break down something into its component parts.</li> <li>Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations.</li> </ul>	
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem-solving.</li> </ul>	

	<ul style="list-style-type: none"><li>• Evaluation questions do not have a single right answer.</li></ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"><li>• The questions of this category challenge students to get engaged in creative and original thinking.</li><li>• Developing original ideas and problem-solving skills</li></ul>

### 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 statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics 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 Statistical Quality Control course is included 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 DBMS and Computer software for Analytics.

**Value additions in the Revamped Curriculum:**

Semester	Newly introduced Components	Outcome/Benefits
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I,II,III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>• Training on Computing/Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> </ul>
		<ul style="list-style-type: none"> <li>• Data analytical skills will enable students gain internships, apprenticeships, fieldwork involving data collection, compilation, analysis etc.</li> </ul>
		<ul style="list-style-type: none"> <li>• Entrepreneurial skill training will provide opportunity for independent livelihood</li> <li>• Generate self-employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls lead to women empowerment</li> </ul>
		<ul style="list-style-type: none"> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
<b>III,IV,V &amp;VI</b>	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors</li> </ul>
<b>IV</b>	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>
<b>II year</b>	Internship /Industrial	<ul style="list-style-type: none"> <li>• Practical training at the Industry/Banking Sector/</li> </ul>



<b>Vacation activity</b>	Training	Private/Publicsectororganizations/Educational institutions,enablethestudentsgainprofessionalexperience and also become responsible citizens.
<b>V Semester</b>	ProjectwithViva–voce	<ul style="list-style-type: none"> <li>• Self-learningisenhanced</li> <li>• Applicationoftheconceptto realsituationisconceived resulting intangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statisticsandalliedfields,forthoseinthepeer group / aspiring researchers;</li> <li>• ‘Training for Competitive Examinations’ –caters to theneedsoftheaspirantstowardsmostsought-after services of the nation viz, UPSC, ISS, CDS, NDA,BankingServices,CAT,TNPSCgroup services,etc.</li> </ul>
<b>ExtraCredits: ForAdvancedLearners/Honorsdegree</b>		<ul style="list-style-type: none"> <li>• Tocatertotheneedsofpeerlearners/researchaspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge,ProblemSolving,Analyticalability,ProfessionalCompetency, Professional Communication and Transferrable Skill
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**ALAGAPPAUNIVERSITY, KARAIKUDI**  
**NEWSYLLABUS UNDER CBCSPATTERN (w.e.f.2023-24)**  
**B.COM PROGRAMME STRUCTURE**

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Cr.	Hours/Week	Max. Marks		
								Int.	Ext.	Total
I	I	2311T	T/OL	தமிழ்நாடு மொழிநெய் ug-I /Other Languages-I	T	3	6	25	75	100
	II	2312E	E	General English-I	T	3	6	25	75	100
	III	23BCO1C1	CC-I	<b>Financial Accounting I</b>	T	5	5	25	75	100
		23BCO1C2	CC-II	<b>Principles of Management</b>	T	5	5	25	75	100
			Generic Elective (Allied)	Allied – I Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100
	IV	23BCOS1	SEC-I	IT Skills for Employment	T	2	2	25	75	100
		23BCOFC	FC	Fundamentals of Office Management	T	2	2	25	75	100
			<b>Total</b>		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>	
II	I		T/OL	தமிழ்நாடு மொழிநெய் ug-2 /Other Languages-II	T	3	6	25	75	100
	II		E	General English-II	T	3	6	25	75	100
	III		CC-III	<b>Financial Accounting II</b>	T	5	5	25	75	100
			CC-IV	<b>Business Law</b>	T	5	5	25	75	100
			Generic Elective (Allied)	Allied-II Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100
	IV		SEC-II	Small Business Management	T	2	2	25	75	100
			SEC-III	Employability Skills	T	2	2	25	75	100
			NMC		T	2	-	25	75	100
			<b>Total</b>		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>	
III	I		T/OL	தமிழ்நாடு மொழிநெய் ug-3 /Other Languages-III	T	3	6	25	75	100
	II		E	General English-III	T	3	6	25	75	100
	III		CC-V	<b>Corporate Accounting I</b>	T	5	5	25	75	100
			CC-VI	<b>Company Law</b>	T	5	5	25	75	100
			Generic Elective (Allied)	Allied-III Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100
			SEC-IV	Leadership and Team Development	T	2	2	25	75	100
	IV		SEC-V	Adipadai Tamil/Management Information System	T	2	2	25	75	100
			Naan Mudhalvan Course	T	2	-	25	75	100	
			<b>Total</b>		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>	
IV	I		T/OL	தமிழ்நாடு மொழிநெய் /Other Languages -IV	T	3	6	25	75	100
	II		E	General English-IV	T	3	6	25	75	100
	III		CC-VII	<b>Corporate Accounting II</b>	T	4	4	25	75	100
			CC-VIII	<b>Principles of Marketing</b>	T	4	4	25	75	100
			Generic Elective (Allied)	Allied-IV Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100
	IV		SEC-VI	Stock Market Operations	P	2	2	25	75	100

		SEC-VII	AdipadaiTamil/Computer Networks	T	2	2	25	75	100
		E.V.S	EnvironmentalStudies	T	2	2	25	75	100
		NMC		T	2	-	25	75	100
			Total		<b>23</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>

III		CC-IX	<b>CostAccountingI</b>	T	4	5	25	75	100
		CC-X	<b>BankingLawandPractice</b>	T	4	5	25	75	100
		CC-XI	<b>IncomeTax Law and Practice I</b>	T	4	4	25	75	100
		CC-XII	<b>AuditingandCorporate Governance</b>	T	4	4	25	75	100
		DSE-I	FinancialManagement(Or) IndirectTaxation	T	3	5	25	75	100
		DSE-II	Human Resource Management (Or) Office Management &Secretarial Practice	T	3	5	25	75	100
IV			ValueEducation	T	2	2	25	75	100
			SummerInternship/Industrial Training		2	-	25	75	100
			NaanMudhalvanCourse	T	2	-	25	75	100
			Total		<b>26</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
VI		CC-XIII	<b>CostAccounting-II</b>	T	4	6	25	75	100
		CC-XIV	<b>ManagementAccounting</b>	T	4	6	25	75	100
		CC-XV	<b>Income Tax Law and Practice II</b>	T	4	6	25	75	100
		DSE-III	Entrepreneurial Development(Or) ComputerApplicationin Business	T	3	5	25	75	100
		DSE-IV	Logistics and Supply Chain Management (Or) Spreadsheet forBusiness	T	3	5	25	75	100
			ExtensionActivity		2		-	-	
				ProfessionalCompetencySkill	T	2	2	25	75
		NMC	NaanMudhalvanCourse	T	2	-	25	75	100
			Total		<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
			<b>GrandTotal</b>		<b>140+10</b>	<b>--</b>	<b>1075</b>	<b>3225</b>	<b>4300</b>

- T/OL-Tamil/OtherLanguages,
- E-English
- CC-Corecourse
- GenericElective(Allied)
- SEC-SkillEnhancementCourse
- DSE-DisciplineSpecificElective

**FIRSTYEAR-SEMESTER-I**

**CORE –I**

<b>FINANCIAL ACCOUNTING I</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO1C1		T			5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
<b>Contents</b>								<b>No. of Hours</b>	
<b>Unit I</b>	<b>Fundamentals of Financial Accounting</b> 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							<b>15</b>	
<b>Unit II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							<b>15</b>	
<b>Unit III</b>	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method– Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition– Specimens– Discounting of Bills – Endorsement of Bill– Collection– Noting– Renewal– Retirement of Bill under rebate							<b>15</b>	
<b>Unit IV</b>	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records- Meaning and Features- Limitations- Difference between Incomplete Records and Double Entry System - Method of Calculation of Profit- Statement of Affairs Method– Preparation of final statements by Conversion method.							<b>15</b>	
<b>Unit V</b>	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> – Calculation of Claim Amount- Average clause (Loss of Stock only)							<b>15</b>	
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
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.
<b>Textbooks</b>	
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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

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

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

**FIRST YEAR – SEMESTER –**  
**ICORE – II**

PRINCIPLES OF MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO1C2		T			5	5	25	75	100
Learning Objectives									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Contents								No. of Hours	
<b>Unit I</b>	<b>Introduction to Management</b> 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.							<b>15</b>	
<b>Unit II</b>	<b>Planning</b> 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.							<b>15</b>	
<b>Unit III</b>	<b>Organizing</b> 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.							<b>15</b>	
<b>Unit IV</b>	<b>Staffing</b> 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].							<b>15</b>	
<b>Unit V</b>	<b>Directing</b> 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. <b>Co-ordination and Control</b> Co-ordination–Meaning-Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques–Management by Exception [MBE].							<b>15</b>	

<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-ordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B,-Principles of Management-L.M.Prasad,S.Chand&SonsCo.Ltd,NewDelhi.	
2	DinkarPagare,Principles of Management,SultanChand&SonsPublications,NewDelhi.	
3	P.C.Tripathi&P.N.Reddy,Principles of Management.TataMcGraw,Hill,Noida.	
4	L.M.Prasad,Principles of Management,S.Chand&SonsCo.Ltd,NewDelhi.	
5	R.K.Sharma,ShashiK.Gupta,RahulSharma,BusinessManagement,KalyaniPublications,NewDelhi.	
<b>Reference Books</b>		
1	KSundhar,Principles Of Management, VijayNichole Imprints Limited, Chennai	
2	HaroldKoontz,HeinzWeirich,Essentials of Management,McGrawHill,SultanChandand Sons,NewDelhi.	
3	Griffffin,Management principles and applications,Cengage learning,India.	
4	H.Mintzberg-The Nature of Managerial Work,Harper&Row,NewYork.	
5	Eccles,R.G.&Nohria,N.Beyond the Hype:Rediscovering the Essence of Management. Boston The Harvard Business School Press,India.	
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

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

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

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





## SEC-I

IT SKILLS FOR EMPLOYMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCOS1		T			2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the components of computer								
LO2	To understand Internet and its terminology								
LO3	To understand basic cyber safety and security norms								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.							<b>6</b>	
<b>Unit II</b>	Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table- Page layout- Header/Footer – Setting page number – Creating simple applications.							<b>6</b>	
<b>Unit III</b>	Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.							<b>6</b>	
<b>Unit IV</b>	Online educational websites (MOOC's – nptel – Swayam Central – Spoken – Tutorial.org) – Video tutorials – Steptouse Government portals like aadhar – Election Commission website – E services.							<b>6</b>	
<b>Unit V</b>	Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cybercrime (Spoofing, Hacking) – Cyber Safety.							<b>6</b>	
	<b>Total</b>							<b>30</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Skill to work efficiently with windows, word, excel, PowerPoint presentation.								
<b>CO2</b>	Skill to use internet for various purpose with safe and secure.								
<b>Reference Books</b>									
1	Vikas B. Agarwal, Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 August 2019)								
2	Adesh K. Pandey, Internet fundamentals.								
3	James K. L., The Internet: A user's guide								
4	Jaago Teens, Cyber Safety for Everyone – BPB Publications								
5	Mike McGrath and Michael, office 2016 in Easy Steps, BPB Publications								

**Foundation Course**

<b>FUNDAMENTALSOFFICEMANAGEMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCOFC		T			2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	TounderstandtheElementsofOfficeManagement								
<b>LO2</b>	TounderstandFunctionsofanofficeadministrator								
<b>LO3</b>	TounderstandtheModernmethodoffiling								
<b>Prerequisites:ShouldhavestudiedCommerceinXIStd</b>									
	<b>Contents</b>								<b>No.ofHours</b>
<b>UnitI</b>	Office Management – Meaning – Elements of Office Management – Functions of Office Management.								<b>6</b>
<b>UnitII</b>	Officeorganisation–Definition,Characteristicsandsteps–Types oforganisation–Functionsofanofficeadministrator.								<b>6</b>
<b>UnitIII</b>	Office record management – Importance – Filing essentials – Classification and arrangement of files – Modern method of filing – Modern filing devices.								<b>6</b>
<b>UnitIV</b>	Officecommunication–Correspondenceandreportwriting-Meaning of Office communication and mailing.								<b>6</b>
<b>UnitV</b>	FormLetters – Meaning, Principlesand factors to be considered indesigning office forms – types of report writing.								<b>6</b>
	<b>Total</b>								<b>30</b>
<b>Course Outcomes</b>									
<b>CO1</b>	Skillstoworkefficientlywithreportwriting								
<b>CO2</b>	Skillsindesigningvariousofficeforms								
<b>Reference Books</b>									
1	FundamentalsofOfficeManagement–byJ.P.Mahajan.								
2	OfficeManagement–byS.P.Arrora								
3	OfficeManagement–R.S.N.Pillai&Bagavathi–S.Chand.								

**FIRST YEAR – SEMESTER -**  
**IICORE – III**

<b>FINANCIAL ACCOUNTING-II</b>										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
		T			5	5	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	The students are able to prepare different kinds of accounts such as Higher purchase and Instalments System.									
<b>LO2</b>	To understand the allocation of expenses under departmental accounts									
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement									
<b>LO4</b>	To provide knowledge to the learners regarding Partnership Accounts relating to dissolution of firm									
<b>LO5</b>	To know the requirements of international accounting standards									
<b>Prerequisites: Should have studied Accountancy in XII Std</b>										
							<b>Contents</b>	<b>No. of Hours</b>		
<b>Unit I</b>	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest-Default and Repossession-Hire Purchase Trading Account-Instalment System-Calculation of Profit						<b>15</b>			
<b>Unit II</b>	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.						<b>15</b>			
<b>Unit III</b>	<b>Partnership Accounts-I</b> Partnership Accounts: – Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.						<b>15</b>			
<b>Unit IV</b>	<b>Partnership Accounts-II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet- One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment- Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.						<b>15</b>			
<b>Unit V</b>	<b>Accounting Standards for financial reporting (Theory only)</b> 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.						<b>15</b>			
							<b>TOTAL</b>	<b>75</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>										

<b>Course Outcomes</b>	
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalments systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	SP Jain and K.L. Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Grawhills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3–Strong, 2–Medium, 1–Low**

**FIRSTYEAR-SEMESTER-II****CORE-IV**

<b>BUSINESSLAW</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			5	5	25	75	100
<b>LearningObjectives</b>									
<b>LO1</b>	ToknowthenatureandobjectivesofMercantilelawandtheessentialsofvalid contract								
<b>LO2</b>	Togainknowledgeonperformancecontracts								
<b>LO3</b>	TobeacquaintedwiththerulesofIndemnityandGuarantee								
<b>LO4</b>	TomakeawareoftheessentialsofBailmentandpledge								
<b>LO5</b>	Tounderstandtheprovisionsrelatingtosaleofgoods								
<b>Prerequisites:ShouldhavestudiedCommercinXIStd</b>									
	<b>Contents</b>							<b>No.ofHours</b>	
<b>UnitI</b>	<b>ElementsofContract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentialsof Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent- LegalityofObject–ContingentContracts–Void Contract							<b>15</b>	
<b>UnitII</b>	<b>PerformanceofContract</b> MeaningofPerformance,OffertoPerform,Devolutionof Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breachofcontract-TerminationandDischargeofContract- QuasiContract							<b>15</b>	
<b>UnitIII</b>	<b>ContractofIndemnityandGuarantee</b> ContractofIndemnityandContractofGuarantee-Extentof Surety’sLiability,KindsofGuarantee,RightsofSurety, Discharge of Surety –							<b>15</b>	
<b>UnitIV</b>	<b>BailmentandPledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee–LawofPledge–Meaning–EssentialsofValid Pledge,PledgeandLien,RightsofPawnerandPawnee.							<b>15</b>	
<b>UnitV</b>	<b>SaleofGoodsAct1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners-Rightsanddutiesofbuyer-RightsofanUnpaid Seller							<b>15</b>	
	<b>TOTAL</b>							<b>75</b>	
<b>CourseOutcome</b>									
<b>CO1</b>	ExplaintheObjectivesandsignificanceofMercantilelaw								
<b>CO2</b>	UnderstandtheclausesandexceptionsofIndianContractAct.								
<b>CO3</b>	Outlinethecontractofindemnityandguarantee								
<b>CO4</b>	FamiliarwiththeprovisionrelatingtoBailmentandPledge								
<b>CO5</b>	ExplainthevariousprovisionsofSaleofGoodsAct1930								

<b>Textbooks</b>	
1	N.D.Kapoor,BusinessLaws-SultanChandandSons,NewDelhi.
2	R.S.N.Pillai–BusinessLaw,S.Chand,NewDelhi.
3	MCKuchhal&VivekKuchhal,Businesslaw,SChandPublishing,NewDelhi
4	M.V.Dhandapani,BusinessLaws,SultanChandandSons,NewDelhi.
5	ShusmaAurora,BusinessLaw,Taxmann,NewDelhi.
<b>ReferenceBooks</b>	
1	PreethiAgarwal,BusinessLaw,CAfoundationstudymaterial,Chennai.
2	BusinessLawbySaravanavel,Sumathi,Anu,HimalayaPublications,Mumbai.
3	KavyaandVidhyasagar,BusinessLaw,NithyaPublication,NewDelhi.
4	D.Geet,BusinessLawNiraliPrakashanPublication,Pune.
5	M.R.Sreenivasan,BusinessLaws,MarghamPublications,Chennai.
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
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**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3–Strong,2-Medium,1-Low**

SEC-II		SMALL BUSINESS MANAGEMENT							
Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			2	2	25	75	100
<b>Learning Objectives</b>									
To understand the policy initiatives and infrastructural support for establishing a small scale enterprises									
To analyze the opportunities for starting a small enterprise.									
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Small Scale enterprises – An Introduction and overview – Definition – Scope and importance – relative advantages of small scale enterprises vis - a - vis – Large and medium scale industries – Efforts to development of SSE-Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship.								<b>6</b>
<b>Unit II</b>	Policy and institutional infrastructure for small enterprises – Development agencies for small enterprise – small enterprises growth and environmental factors in fluency – funding agencies and their role in Developing SSE.- Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.								<b>6</b>
<b>Unit III</b>	Establishing the small scale enterprises – opportunities scanning – Choice of enterprise – Market assessment for SSE – Choice of technology and selection of site – Financing then ewe/small enterprise – Preparation of business plan – Ownership structure and organizational framework - Business ideas, methods of generating ideas, and opportunity recognition								<b>6</b>
<b>Unit IV</b>	Operating the small-scale enterprise – Financial management issues in SSE – Operation management issues in SSE – Marketing management issues in SSE- Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, Determining ideal debt-equity mix, and financial institutions and banks								<b>6</b>
<b>Unit V</b>	Performance appraisal and growth strategies – Management performance assessment and control – Growth and stabilization strategies for small enterprises – Managing family enterprises – Related Cases- Exit strategies for entrepreneurs, bankruptcy, and Succession and harvesting strategy. Dynamic Component for Continuous Internal Assessment only: Contemporary Developments Related to the Course during the Semester concerned.								<b>6</b>
									<b>30</b>
<b>Course Outcomes</b>									
	The students should be able to find out a suitable idea for starting a small enterprise								
	The students should be able to visualize the importance of small scale Enterprises in economic development.								

<b>Reference Books</b>	
1	Mathur S.P. (1979) <i>Economics of small-scale industries.</i>
2	Siropolis. (1986) <i>Entrepreneurship and small Business Management</i>
3	Vasant Desai. (1979) <i>Organization and management of small scale industries.</i>

<b>NOTE: Latest Edition of Textbooks Maybe Used</b>
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**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

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

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



SubjectCode	SubjectName	Category	L	T	P	O	Credits	Inst.Hours	Marks		
									CIA	External	Total
	<b>EMPLOYABILITYSKILLS</b>	SEC-III		T			2	2	25	75	100
<b>CourseObjectives</b>											
C1	Tolearnabouttheemployabilityskills										
C2	Tounderstanddimensionsoftaskorientedskills										
C3	Tostudyoncriticalproblem-solvingtechniques										
C4	Todevelopemployabilityskills										
C5	Tounderstandthelogicalandreasoningskills										
<b>SYLLABUS</b>											
	<b>Details</b>							<b>No.of Hours</b>	<b>Course Objectives</b>		
<b>UNITI</b>	<b>INTRODUCTIONTOEMPLOYABILITYSKILLS</b> Meaning–Definition–Hardskillsandsoft Skills–Employabilityskills.						6	C1			
<b>UNITII</b>	<b>UNPACKINGEMPLOYABILITYSKILLS</b> Embeddedemployabilityskills–Dimensionsof Competency–Taskskills–TaskManagement.						6	C2			
<b>UNITIII</b>	<b>INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS</b> Communication–Teamwork– Problem solving – Initiative and Enterprise – Planning and Organizing.						6	C3			
<b>UNITIV</b>	<b>RESUMEWRITING</b> Meaning–Featuresofgoodresume–Model(Exercise).						6	C4			
<b>UNITV</b>	<b>ArithmeticandLogicalReasoningSkills–Exercise.</b>						6	C5			
	<b>Total</b>						<b>30</b>				
<b>CourseOutcomes</b>											
<b>Course Outcomes</b>	Oncompletionofthiscourse,studentswill;										
<b>CO1</b>	Acquireemployabilityskills						PO4,PO6,PO7				
<b>CO2</b>	understanddimensionsoftaskorientedskills						PO4,PO6,PO7				
<b>CO3</b>	studyoncriticalproblem-solvingtechniques						PO4,PO6,PO7				
<b>CO4</b>	developemployabilityskills						PO4,PO6,PO7				
<b>CO5</b>	understandthelogicalandreasoningskills						PO4,PO6,PO7				
<b>ReadingList</b>											
1.	<a href="https://www.jobjumpstart.gov.au/article/what-are-employability-skills">https://www.jobjumpstart.gov.au/article/what-are-employability-skills</a>										
2.	<a href="https://www.simplilearn.com/why-are-employability-skills-important-article">https://www.simplilearn.com/why-are-employability-skills-important-article</a>										
3.	<a href="https://blog.hubspot.com/marketing/employability-skills">https://blog.hubspot.com/marketing/employability-skills</a>										
4.	<a href="https://www.indeed.com/career-advice/finding-a-job/employability-skills">https://www.indeed.com/career-advice/finding-a-job/employability-skills</a>										
<b>ReferencesBooks</b>											
1.	SoftSkills,Dr.K.Alex										
2.	WinningInterviewSkills,Compiled&EditedbyJ.K.Chopra.										
3.	AModernApproachtoVerbalandNon-VerbalReasoning,R.S.Aggarwal.										
4.	Fafinski,S.,Finch,E.(2014).Employability Skills for Law Students.United Kingdom:OUPOxford.										
5.	Trought,F.(2017).BrilliantEmployabilitySkills:HowtoStandOutfromtheCrowd										

	intheGraduateJobMarket.UnitedKingdom:PearsonEducationLimited.
6.	Chaita,M.V.(2016).DevelopingGraduateEmployabilitySkills:YourPathwayto Employment.UnitedStates:UniversalPublishers.

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>				3		3		
<b>CO2</b>				3		3		
<b>CO3</b>		2		3		3		
<b>CO4</b>				3	2	3	1	
<b>CO5</b>				3		3		

**SECOND YEAR – SEMESTER -**  
**III CORE – V**

<b>CORPORATE ACCOUNTING I</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares								
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and content of financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
	Contents							No. of Hours	
<b>Unit I</b>	<b>Issue of Shares</b> 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.							<b>15</b>	
<b>Unit II</b>	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> 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.							<b>15</b>	
<b>Unit III</b>	<b>Final Accounts</b> Introduction – Final Accounts – Form and Content 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							<b>15</b>	
<b>Unit IV</b>	<b>Valuation of Goodwill &amp; Shares</b> 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.							<b>15</b>	
<b>Unit V</b>	<b>Indian Accounting Standards</b> 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)							<b>15</b>	
	<b>TOTAL</b>							<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of								

	sharesandcomputetheliabilityofunderwrites
<b>CO2</b>	Assesstheaccountingtreatmentofissueandredemptionofpreferencesharesanddebentures
<b>CO3</b>	ConstructFinancialStatementsapplyingrelevantaccountingtreatments
<b>CO4</b>	Computethevalueofgoodwillandsharesunderdifferentmethodsandassessitsapplicability
<b>CO5</b>	IntegratetheoreticalknowledgeonallaccountinginparwithIFRSandINDAS
<b>Textbooks</b>	
1	S.P.JainandN.L.Narang,AdvancedAccountingVoll,KalyaniPublication,NewDelhi.
2	R.L.GuptaandM.Radhaswamy,AdvancedAccountsVoll,SultanChand,NewDelhi.
3	Broman,CorporateAccounting,Taxmann,NewDelhi.
4	Shukla,GrewalandGupta-AdvancedAccountsVoll,S.Chand,NewDelhi.
5	M.C.Shukla,AdvancedaccountingVoll,S.Chand,NewDelhi.
<b>ReferenceBooks</b>	
1	T.S.Reddy,A.Murthy–CorporateAccounting-MarghamPublication,Chennai.
2	D.S.Rawat&NozerShroff,StudentsGuideToAccountingStandards,Taxmann,NewDelhi
3	Prof.Mukeshbramhbutt,Devi,CorporateAccountingI,AhilyaPublication,MadhyaPradesh
4	AnilKumar,Rajeshkumar,CorporateaccountingI,HimalayaPublishinghouse,Mumbai.
5	PrasanthAthma,CorporateAccountingI,HimalayaPublishinghouse,Mumbai.
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

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

**3–Strong,2–Medium,1–Low**

**SECOND YEAR – SEMESTER -**  
**III CORE – VI**

<b>COMPANYLAW</b>										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
		T			5	5	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	ToknowCompanyLaw1956andCompaniesAct2013									
<b>LO2</b>	Tohaveanunderstandingontheformationofacompany									
<b>LO3</b>	Tounderstandtherequisitesofmeetingandresolution									
<b>LO4</b>	TogainknowledgeontheproceduretoappointandremoveDirectors									
<b>LO5</b>	Tofamiliarizewiththevariousmodesofwindingup									
<b>Prerequisite:ShouldhavestudiedCommerceinXIStd</b>										
	<b>Contents</b>							<b>No.ofHours</b>		
<b>UnitI</b>	<b>IntroductiontoCompanylaw</b> CompaniesAct2013–DefinitionofaCompany, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited LiabilitiesPartnerships–ClassificationofCompanies–Based onIncorporation, Liability, NumberofMembers, Control.							<b>15</b>		
<b>UnitII</b>	<b>FormationofCompany</b> FormationofaCompany–Promoter–Incorporation Documentse-filing–MemorandumofAssociation–Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities–ShareCapital–Kinds–Issue–Alteration– Dividend–Debentures.							<b>15</b>		
<b>UnitIII</b>	<b>Meeting</b> MeetingandResolution–Types–Requisites–Voting&Poll – Quorum–Proxy-Resolution–Ordinary&Special-Audit &Auditors–Qualification,Disqualification,Appointmentand RemovalofanAuditor-							<b>15</b>		
<b>UnitIV</b>	<b>Management&amp;Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification– Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – ContractbyOnePersonCompany–InsiderTrading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company LawTribunal(NCLT)– NationalCompanyLawAppellate Tribunal(NCLAT)–SpecialCourts.							<b>15</b>		
<b>UnitV</b>	<b>Windingup</b> Meaning–Modes–CompulsoryWindingUp– VoluntaryWindingUp–ConsequencesofWindingUpOrder–Powers ofTribunal–PetitionforWindingUp–CompanyLiquidator.							<b>15</b>		
<b>TOTAL</b>							<b>75</b>			
<b>CourseOutcomes</b>										
<b>CO1</b>	Understandtheclassificationofcompaniesundertheact									

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3–Strong, 2–Medium, 1–Low**

SubjectCode	SubjectName	Category	L	T	P	O	Credits	Inst.Hours	Marks			
									CIA	External	Total	
	<b>Leadership &amp; Team Development</b>	SEC-IV	-	T		-	2	2	25	75	100	
<b>CourseObjectives</b>												
C1	Tounderstandthecharacteristics,style,traitsofleaders,andtheoriesofleadership.											
C2	Tolearnmoreaboutself-leadershipanddevelopingteam-buildingskillsthrough casestudiesandexamples.											
C3	Tounderstandhowtoform,manageandleadtheteam.											
C4	Tounderstandthemeasuresofconflictinateam											
C5	Toexploreteamroles&processesindevelopingandmanagingateam											
<b>SYLLABUS</b>												
	<b>Details</b>							<b>No.of Hours</b>	<b>Course Objectives</b>			
<b>UNITI</b>	<b>LeadershipTheories:</b> Natureofleadershiptheories& models of leadership - attributes of effective leaders - traits of leadership							6	C1			
<b>UNITII</b>	<b>LeadershipStyles:</b> Leadershipqualities-stylesof leadership-attitudes-rolmodels							6	C2			
<b>UNITIII</b>	<b>LeadershipSkills:</b> Leadershipskills-Leadership& management - transactional & transformational in leadership -Strength based leadership in practice							6	C3			
<b>UNITIV</b>	<b>Team Work:</b> Working in group & teams - characteristics of effective team- types- team development.							6	C4			
<b>UNITV</b>	<b>Exploringteamroles&amp;processes:</b> mappingthestages ofgroupdevelopment-Building;anddevelopingteams.							6	C5			
	<b>Total</b>							<b>30</b>				
<b>CourseOutcomes</b>												
<b>Course Outcomes</b>	Oncompletionofthiscourse,studentswill;							<b>ProgramOutcomes</b>				
<b>CO1</b>	Criticalunderstandingoftheoriesandconceptsof leadershipandteamworkinorganizations							PO4,PO5,PO6,PO7				
<b>CO2</b>	Criticalawarenessoftheimportanceofteamworkand developmentoftheskillsforbuildingeffectiveteams							PO4,PO5,PO6,PO7				
<b>CO3</b>	Understanding of the techniques and practical understanding of how to apply theories and concepts to improveleadershipskills.							PO2, PO4, PO5,PO6, PO7				
<b>CO4</b>	Developmentofskillsineffectiveleadershipand professionalcommunication							PO4,PO5,PO6,PO7				
<b>CO5</b>	Demonstrateeffectivewrittencommunicationskillsfor plans,strategiesandoutcomes.							PO4,PO6,PO7				
<b>ReadingList</b>												
1.	UdayKumarHaldar,LeadershipandTeamBuilding,											
2.	D.K.Tripathy,TeamBuildingandLeadershipwithTextsandCases,Himalaya PublishingHouse,2014											
3.	InternationalJournalonLeadership,PublishingIndiaGroup											

4.	InternationalJournalofOrganizationalLeadership,CIKD
<b>ReferencesBooks</b>	
1.	Gonda,C.M.(2016)MasterofBusinessEtiquette:TheUltimateGuideto CorporateEtiquetteandSoftSkillsEmbassyBooks,FirstEdition.
2.	Mehra,S.K.(2012)BusinessEtiquetteAGuideForTheIndianProfessional. Noola:HarperCollins
3.	Pachter,B.(2013).TheEssentialsofBusinessEtiquette:HowtoGreet,Eat,and TweetYourWaytoSuccess(1)editionNewYork:McGraw-HillEducation.
4.	Past,K.(2008).IndianBusinessEtiquette: 1(Firstedition).AhmedabadJaico PublishingHouse.
5.	Travis,R.(2013).TechEtiquette:OMG,2Edition,RLTPublishing.
6.	Gonda,C.M.(2016)MasterofBusinessEtiquette:TheUltimateGuideto CorporateEtiquetteandSoftSkillsEmbassyBooks,FirstEdition.

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>				3	3	3	3	
<b>CO2</b>				3	3	3	3	
<b>CO3</b>		3		3	3	3	3	
<b>CO4</b>				3	3	3	3	
<b>CO5</b>				3		3	3	



MANAGEMENT INFORMATION SYSTEMS										
Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
	SEC-V		T			2	2	25	75	100
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the management information system									
<b>LO2</b>	To explore the system concepts and to identify the characteristics of system									
<b>LO3</b>	To analyse the transaction processing system									
<b>LO4</b>	To apply the database management systems and architecture networks									
<b>LO5</b>	To estimate the functional management information systems									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
	<b>Contents</b>								<b>No. of Hours</b>	
<b>Unit I</b>	Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.								<b>6</b>	
<b>Unit II</b>	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.								<b>6</b>	
<b>Unit III</b>	Information systems in business and management: Transaction processing system: Information repeating and executive information system.								<b>6</b>	
<b>Unit IV</b>	Database management systems – conceptual presentation – client server architectures networks.								<b>6</b>	
<b>Unit V</b>	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.								<b>6</b>	
	<b>TOTAL</b>								<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b>									
<b>CO1</b>	Paraphrase the characteristics of Management information system									
<b>CO2</b>	Describe the elements and characteristics of system									
<b>CO3</b>	Enumerate the application of information system in business									
<b>CO4</b>	Explain the database management system									
<b>CO5</b>	Elaborate the functional management information system in financial, accounting, marketing and production.									
<b>Textbooks</b>										
1	Gordon B. Davis And Magrethe H. Olson, Management Information Systems, McGraw Hill International Edition - Second Edition, 1998									
2	Rober G. Mudrick, Joel E. Ross And James R. CIAGGET, Information Systems For Modern Management, 33 Rd Edition, 1992, Prentice Hall Of India (P) Ltd., Eastern Economy Edition.									
3	Jerome Kanter Management Information Systems, 3 Edition, 1990. Prentice Hall Of India Ltd., Eastern Economy Edition									

<b>ReferenceBooks</b>	
1	JamesA.O'Brien,Managementinformationsystems,McGrawHill,2002
2	BagchiNirmalya,ManagementInformationsystems,VikasPublications,2010
3	IndrajitChattarjee,Managementinformationsystems,PHILearning,2010
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover</a>
2	<a href="https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsc?hl=en">https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsc?hl=en</a>
3	<a href="https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover</a>

### 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 –**  
**IVCORE – VII**

<b>CORPORATE ACCOUNTING-II</b>										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
		T			4	4	25	75	100	
<b>A</b>										
<b>LO1</b>	ToknowthetypesofAmalgamation,InternalandexternalReconstruction									
<b>LO2</b>	ToknowFinalstatementsofbankingcompanies									
<b>LO3</b>	TounderstandtheaccountingtreatmentofInsurancecompanyaccounts									
<b>LO4</b>	TounderstandtheprocedureforpreparationofconsolidatedBalancesheet									
<b>LO5</b>	Tohaveaninsightonmodesofwindingupofacompany									
<b>Prerequisite:ShouldhavestudiedFinancialAccountinginIYear</b>										
	<b>Contents</b>							<b>No.ofHours</b>		
<b>UnitI</b>	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation–Meaning–PurchaseConsideration–LumpsumMethod,NetAssetsMethod,NetPaymentMethod,IntrinsicValueMethod–Typesof <b>Methodsof Accountingfor Amalgamation–The Pooling of Interest Method - The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal&amp;ExternalReconstruction</b> <b>InternalReconstruction–ConversionofStock–IncreaseandDecreaseofCapital–ReserveLiability–AccountingTreatmentofExternalReconstruction</b>							<b>15</b>		
<b>UnitII</b>	<b>AccountingofBankingCompanies</b> FinalStatementsofBankingCompanies(AsPerNewProvisions)-Non-PerformingAssets-RebateonBills Discounted-ProfitandLossa/c-BalanceSheetasPer Banking Regulation Act 1949.							<b>15</b>		
<b>UnitIII</b>	<b>InsuranceCompanyAccounts:</b> MeaningofInsurance–Principles–Types–Preparation of Final Accounts of Insurance Companies – Accounts of LifeInsuranceBusiness–AccountsofGeneralInsurance Companies–NewFormat.							<b>15</b>		
<b>UnitIV</b>	<b>ConsolidatedFinancialStatements</b> Introduction–Holding & Subsidiary Company–Legal Requirements Relating to Preparationof Accounts - PreparationofConsolidatedBalanceSheet(ExcludingInter-CompanyHoldings).							<b>15</b>		
<b>UnitV</b>	<b>LiquidationofCompanies</b> Meaning–Modesof Winding Up–PreparationofStatement of Affairs and Statement of Deficiency or Surplus (List H) OrderofPayment–LiquidatorsRemuneration–Liquidator’s FinalStatementofAccounts.							<b>15</b>		
	<b>TOTAL</b>							<b>75</b>		
<b>THEORY20%&amp;PROBLEMS80%</b>										
<b>CourseOutcomes</b>										
<b>CO1</b>	Understandtheaccountingtreatmentofamalgamation,Internalandexternal reconstruction									
<b>CO2</b>	ConstructProfitandLossaccountandBalanceSheetofBankingCompanies									

	in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
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
<b>Reference Books</b>	
1	B. Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C. Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof. Mukesh Bramhbut, Devi Ahilya publication, Madhya Pradesh
4	Anilkumar, Rajeshkumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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

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

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

**SECONDYEAR-SEMESTER-IV****COREPAPERVIII**

<b>PRINCIPLESOFMARKETING</b>									
<b>SubjectC ode</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
		T			4	4	25	75	100
<b>LearningObjectives</b>									
<b>LO1</b>	Toknowtheconceptandfunctionsofmarketing								
<b>LO2</b>	Tounderstandtheimportanceofmarketsegmentation								
<b>LO3</b>	Toexaminethestagesofnewproductdevelopment								
<b>LO4</b>	Togainknowledgeonthevariousadvertisingmedias								
<b>LO5</b>	Toanalysetheglobalmarketenvironment								
<b>Prerequisite:ShouldhavestudiedCommerceinXIStd</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>UnitI</b>	<b>IntroductiontoMarketing</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. RoleandImportanceofMarketing-ClassificationofMarkets-NicheMarketing.							<b>15</b>	
<b>UnitII</b>	<b>MarketSegmentation</b> Meaning and definition-Benefits–Criteria for segmentationTypes ofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning-IntroductiontoConsumerBehaviour–ConsumerBuyingDecisionProcessandPostPurchase Behaviour—Motives.Freud’sTheoryofMotivation.							<b>15</b>	
<b>UnitIII</b>	<b>Product&amp;Price</b> Marketing Mix—an over view of 4P’s of Marketing Mix– Product – Introduction to Stages of New Product Development– ProductLifeCycle–Pricing–Policies–Objectives–Factors Influencing Pricing– Kinds of Pricing.							<b>15</b>	
<b>UnitIV</b>	<b>PromotionsandDistributions</b> Elements of promotion–Advertising–objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of DistributionforConsumerGoods-ChannelMembers–Channelsof DistributionforIndustrialGoods.							<b>15</b>	
<b>UnitV</b>	<b>CompetitiveAnalysisandStrategies</b> Global Market Environment–Social Responsibility andMarketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing& M-Marketing–E-Tailing– CRM– MarketResearch–MISandMarketingRegulation.							<b>15</b>	

<b>TOTAL</b>		<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4p's of marketing in their venture	
<b>CO3</b>	Identify the factors determining pricing	
<b>CO4</b>	Use the different Channels of distribution of industrial goods	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing	
<b>Textbooks</b>		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi	
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
<b>Reference Books</b>		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi	
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. and Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India	
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>	
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>	
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

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

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>STOCK MARKET OPERATIONS</b>	SEC-VI	-	-	P	-	2	2	25	75	100
<b>Course Objectives</b>											
C1	To understand the structure and functioning of the Stock Market										
C2	To learn trading on the Stock Exchange										
C3	To develop the knowledge of New Issue Market										
C4	To understand the structure of SEBI (Issue of Capital and disclosure requirements)										
C5	To learn about Demat Trading										
<b>SYLLABUS</b>											
	<b>Details</b>								<b>No. of Hours</b>	<b>Course Objectives</b>	
<b>UNIT I</b>	<b>Introduction</b> Concept and types of securities – Concept of return – Concept, types and measurement of Risk – Development of Securities market in India.								6	C1	
<b>UNIT II</b>	<b>Primary Market</b> Concept – Function and Importance – Functions of New Issue Market (IPO, FPO & OFS) – Methods of Floatation – Fix price method and book building method – Pricing of issues – Offer documents.								6	C2	
<b>UNIT III</b>	<b>Secondary Market</b> Concept – Functions and Importance – Mechanics of Stock market Trading – Different Types of orders, Screen based trading, Internet – Based Trading.								6	C3	
<b>UNIT IV</b>	<b>Regulatory Framework</b> SEBI (Issue of Capital and disclosure requirements) Regulation 2018 – Stock Exchanges and Intermediaries – SEBI and Investor Protection – Securities Contract Regulation Act.								6	C4	
<b>UNIT V</b>	<b>Demat Trading</b> Concept and Significance – Role of Depositories – Custodian of Securities in Demat Trading – SEBI Guidelines.								6	C5	
	<b>Total</b>								<b>30</b>		
<b>Course Outcomes</b>											
<b>Course Outcomes</b>	On completion of this course, students will;								<b>Program Outcomes</b>		
<b>CO1</b>	Explain the basic concept of securities market								PO4, PO6		
<b>CO2</b>	Practice trading on stock market								PO4, PO6		
<b>CO3</b>	Analyze the legal framework of securities market								PO4, PO6		
<b>CO4</b>	Explain different segment of stock exchange								PO4, PO6		
<b>CO5</b>	Perform Demat Trading								PO4, PO6		
<b>References Books</b>											
1.	Gordon E. and Natarajank. (2019) Financial Markets and Services, New Delhi. Himalaya Publishing Home.										
2.	Benjamin G. (1949) The Intelligent Investor New York. Harper Publishing.										
3.	Dalton J.M. (2001) How the Stock Market Works? New York Prentice Hall Press										
4.	Machiraju H.R. (2019) Merchant Banking, New Delhi. Newage Publishers.										

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	<b>COMPUTER NETWORKS</b>	<b>SEC-VII</b>		T			2	2	25	75	100
<b>Learning Objectives</b>											
<b>LO1</b>	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model										
<b>LO2</b>	To Acquire knowledge of physical layer										
<b>LO3</b>	To Apply the data link layer in Networks										
<b>LO4</b>	To analyze the network layer and design issues										
<b>LO5</b>	To imply of transport layer and transport protocol										
<b>Prerequisite: Should have studied Commerce in XII Std</b>											
	<b>Contents</b>								<b>No. of Hours</b>		
<b>Unit I</b>	Introduction – Uses of Computer Networks – Network Hardware – Network Software – OSI Reference Model – TCP/IP Reference Model.								<b>6</b>		
<b>Unit II</b>	Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network – Local Loop – Trunks – Multiplexing – Switching.								<b>6</b>		
<b>Unit III</b>	Data Link Layer – Design Issues – Error Detection and Correction – Simplex Stop and Wait Protocol – Sliding Window Protocol.								<b>6</b>		
<b>Unit IV</b>	Network Layer – Design Issues – Routing Algorithm – IP Protocol – IP Addresses Internet Control Protocols.								<b>6</b>		
<b>Unit V</b>	Transport Layer: Addressing – Connection Establishment – Connection Release. Internet Transport Protocol: UDP – TCP. Application Layer: DNS – Electronic Mail – World Wide Web								<b>6</b>		
	<b>TOTAL</b>								<b>30</b>		
<b>CO</b>	<b>Course Outcomes</b>										
<b>CO1</b>	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model										
<b>CO2</b>	Implication of Physical layer, and apply them in real time applications.										
<b>CO3</b>	Design of Data link layer										
<b>CO4</b>	Design of network link layers and generate IP Address										
<b>CO5</b>	Design of transport layer and Protocols needed for end – end delivery of packets Role of layer in real time applications										

<b>Textbooks</b>	
1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education
<b>Reference Books</b>	
1	Couch Digital and Analog communications systems, MacMillan publishing Co, 1990.
2	William Stallings, Data and Computer Communications, MacMillan Publishing Co, second edition 1989



3	Prokis,J.Q,DigitalCommunications,McgrawHill,1983
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html">http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html</a>
2	<a href="https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks">https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks</a>

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

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

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

**THIRD YEAR – SEMESTER -**  
**VCORE – IX**

<b>COST ACCOUNTING-I</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XI Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope-Principles of Cost Accounting- Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting-Installation of Costing System- Classification of Costs-Cost Centre-Profit Centre.								15
<b>Unit II</b>	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts - Unit Costing-Job Costing.								15
<b>Unit III</b>	<b>Material Costing</b> Material Control-Meaning and Objectives-Purchase of Materials- EOQ- Stores Records-Reorder Levels-ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - Base Stock Method-Specific Price Method-Simple and Weighted Average Method.								15
<b>Unit IV</b>	<b>Labour Costing</b> Direct Labour and Indirect Labour - Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time-Overtime - Labour Turnover - Meaning, Causes and Measurement.								15
<b>Unit V</b>	<b>Overheads Costing</b> Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Apportionment - Primary and Secondary Distribution-Absorption of Overheads-Methods of absorption Preparation of Overheads Distribution Statement-Machine Hour Rate-Computation of Machine Hour Rate.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall the various concepts of cost accounting								
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.								
<b>CO3</b>	Analyse the various valuation methods of issue of materials.								
<b>CO4</b>	Examine the different methods of calculating labour cost.								

<b>CO5</b>	Critically evaluate the apportionment of Overheads.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw-Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3–Strong, 2–Medium, 1–Low**

**THIRD YEAR – SEMESTER -**  
**VCORE – X**

<b>BANKING LAW AND PRACTICE</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
		T					CIA	External	Total
		T			4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	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								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Contents</b>									<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks-Banking System–Branch Banking-Unit Banking-Universal Banking-Financial Inclusion								<b>15</b>
<b>Unit II</b>	<b>Central Bank and Commercial Bank</b> 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.								<b>15</b>
<b>Unit III</b>	<b>Banking Practice</b> 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.								<b>15</b>

<b>UnitIV</b>	<b>Negotiable Instruments Act</b> 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-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - DishonouringofCheques-Dischargebypayingbanks-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 CollectingBanker-CustomerGrievances-GrievanceRedressal–Banking Ombudsman.	<b>15</b>
<b>UnitV</b>	<b>DigitalBanking</b> 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-Meritsofe-money- NationalElectronicFundsTransfer(NEFT),RTGS,IMPS,UPIandDigital currency–Differences-SafetyandSecurityinDigitalBanking.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>CourseOutcomes</b>		
<b>CO1</b>	AwareofvvariousprovisionofBankingRegulationAct1949applicableto bankingcompaniesincludingcooperativebanks	
<b>CO2</b>	AnalysetheevolutionofCentralBankingconceptandprevalentCentral BankingsysteminIndiaandtheirrolesandfunction	
<b>CO3</b>	GainknowledgeabouttheCentralBankinIndia,itsformation,nationalizingits organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluatetheroleofcapitalfundofcommercialbanks,objectivesandprocessof Assetsecuritizationetc	
<b>CO5</b>	Define thepractical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	GurusamyS,BankingTheory:LawandPractice,VijayNicolePublication,Chennai	
2	Muraleedharan,ModernBanking:TheoryandPractice,PrenticeHallIndia LearningPrivateLtd,NewDelhi	
3	GuptaP.K.GordonE.BankingandInsurance,Himalayapublication,Kolkata	
4	Gajendra,ATextonBankingTheoryLaw&Practice,VrindaPublication,Delhi	
5	KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,S Chandpublication,NewDelhi	
<b>ReferenceBooks</b>		
1	B.Santhanam,Banking&FinancialSystem,MargamPublication,Chennai	
2	KataitSanjay,BankingTheoryandPractice,LambertAcademicPublishing,	

3	HenryDunningMacleod,TheTheoryAndPracticeOfBanking,HardPress Publishing,OldNewZealand
4	WilliamAmasaScott,MoneyAndBanking:AnIntroductionToTheStudyOf ModernCurrencies,Kesingerpublication,USA
5	NektariosMichail,Money,Credit,andCrises:UnderstandingtheModern BankingSystem,PalgraveMacmillan,London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAG E</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3–Strong,2-Medium,1-Low**

**THIRD YEAR – SEMESTER -**  
**VCORE – XI**

<b>INCOME TAX LAW AND PRACTICE-I</b>										
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>			
							<b>CIA</b>	<b>External</b>	<b>Total</b>	
		<b>T</b>			<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act, 1961.									
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.									
<b>LO3</b>	To compute income under the heads salaries.									
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.									
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.									
Prerequisite: Should have studied Commerce in XII Std										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Income exempted under Section 10.							15		
<b>Unit II</b>	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.							15		
<b>Unit III</b>	<b>Income from Salary</b> 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		
<b>Unit IV</b>	<b>Income from House Property</b> 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		
<b>Unit V</b>	<b>Profits and Gains from Business or Profession</b> 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		

<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.	
<b>CO3</b>	Compute income of an individual under the head salaries.	
<b>CO4</b>	Ability to compute income from house property.	
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	
<b>Textbooks</b>		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S.Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C.Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T.Srinivasan - Income Tax & Practice - Vijay Nicole Imprints Private Limited, Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman.	
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>		
<b>Web Resources</b>		
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>	
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>	
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>	

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2



**THIRD YEAR – SEMESTER –**  
**VCORE –XII**

<b>AUDITING&amp;CORPORATEGOVERNANCE</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to Auditing</b> Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								<b>15</b>
<b>Unit II</b>	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures – Internal Audit – Internal Control – Internal Check System – Vouching – Cash and Trade Transactions – Verification of Assets and Liabilities and its Valuation								<b>15</b>
<b>Unit III</b>	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report – Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer- e-audit tools.								<b>15</b>
<b>Unit IV</b>	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG- Code of Conduct – Directors and Auditors								<b>15</b>
<b>Unit V</b>	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability- CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								<b>15</b>
	<b>TOTAL</b>								<b>75</b>

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3–Strong, 2–Medium, 1–Low**

**THIRD YEAR – SEMESTER –**  
**VDISCIPLINESPECIFICELECTIVE–IA**

<b>FINANCIALMANAGEMENT</b>										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
		T			3	5	25	75	100	
<b>LearningObjectives</b>										
<b>LO1</b>	Tointroducetheconceptoffinancialmanagement.									
<b>LO2</b>	Tolearnthecapitalstructuretheories.									
<b>LO3</b>	Togainknowledgeabouttechniquesincapitalbudgeting									
<b>LO4</b>	Tolearnaboutdividendpaymentmodels.									
<b>LO5</b>	Tounderstandtheneedsandcalculationofworkingcapitalinanorganization.									
<b>Prerequisites:ShouldhavestudiedCommercinXIStd</b>										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>UnitI</b>	<b>Introduction</b> Meaning and Objectives of FinancialManagement– Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. WealthMaximization–ConceptofTimeValueMoney–Risk andReturn–ComponentsofFinancialManagement.							12		
<b>UnitII</b>	<b>FinancialDecision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure CostofCapital–Meaning–Factorsdeterminingcostofcapital –Methods-CostofEquityCapital–CostofPreferenceCapital – CostofDebt–CostofRetainedEarnings–Weighted Average(or)CompositeCostofCapital(WACC)Leverage– Concept–OperatingandFinancialLeverage							12		
<b>UnitIII</b>	<b>InvestmentDecision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). DiscountedCash-flowMethods:NetPresentValue(NPV)– InternalRateofReturn–ProfitabilityIndex.							12		
<b>UnitIV</b>	<b>DividendDecision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – DividendModels-Walter’sModel-Gordon’sModel–M&M Model.							12		
<b>UnitV</b>	<b>WorkingCapitalDecision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – DeterminingWorkingCapital-ManagementofCurrentAssets: Inventories,AccountsReceivablesandCash.							12		
<b>TOTAL</b>							60			
<b>THEORY40%&amp;PROBLEMS60%</b>										
<b>CourseOutcomes</b>										

<b>CO1</b>	Recalltheconceptsinfiancialmanagement.
<b>CO2</b>	Applythevariouscapitalstructuretheories.
<b>CO3</b>	Applycapitalbudgetingtechniquestoevaluateinvestmentproposals.
<b>CO4</b>	Determinedividendpay-outs.
<b>CO5</b>	Estimatetheworkingcapitalofanorganization.
<b>Textbooks</b>	
1	R.K.Sharma,ShashiKGupta,FinancialManagement,KalyaniPublications,NewDelhi.
2	M.Y.KhanandP.K.Jain,FinancialManagement,McGrawHillEducation,Noida.
3	I.M.Pandey,FinancialManagement,VikasPublications,Noida.
4	Dr.S.N.Maheshwari,ElementsofFinancialManagement,SultanChand&Sons,NewDelhi.
5	Dr.KulkarniandDr.SathyaPrasad,FinancialManagement,HimalayaPublishingHouse,Mumbai.
<b>ReferenceBooks</b>	
1	PrasanaChandra,FinancialManagement,TataMcGrawHill,NewDelhi.
2	I.M.Pandey,FinancialManagement,VikasPublishing,Noida.
3	Khan&Jain,FinancialManagement,SultanChand&Sons,NewDelhi.
4.	A.Murthy,FinancialManagement,,MarghamPublications,Chennai.
5.	J.SrinivasanandP.Periyasamy,FinancialManagement,VijayNicolePublishers,Chennai.
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>WebResources</b>	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAGE</b>	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 -**  
**VDISCIPLINESPECIFICELECTIVE–IB**

<b>INDIRECT TAXATION</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to indirect taxes								
<b>LO2</b>	To have an overview of Indirect taxes								
<b>LO3</b>	To be familiar with the CGST and IGST Act								
<b>LO4</b>	To learn procedures under GST								
<b>LO5</b>	To gain knowledge about Customs Duty.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Contents								No. of Hours	
<b>Unit I</b>	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023							<b>12</b>	
<b>Unit II</b>	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.							<b>12</b>	
<b>Unit III</b>	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply. – Anti Profiteering Rules – Doctrine of Unjust Enrichment							<b>12</b>	
<b>Unit IV</b>	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.							<b>12</b>	

<b>UnitV</b>	<b>CustomsAct1962</b> CustomDuty:Concepts;TerritorialWaters-HighSeas-Levy ofCustomsDuty,TypesofCustomDuties-Valuation- BaggageRules&Exemptions.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>CourseOutcomes</b>		
<b>CO1</b>	AcquaintancewithIndirecttaxlaws	
<b>CO2</b>	ExposedtotheoverviewofGST.	
<b>CO3</b>	ApplyprovisionsofCGSTandIGST	
<b>CO4</b>	SummariseproceduresofGST	
<b>CO5</b>	DiscussaspectsofCustomsDutyinIndia	
<b>Textbooks</b>		
1	VinodKSinghania,IndirectTaxes,Taxman’sPublications,NewDelhi.	
2	Dr.H.C.Mehrotra&Prof.V.PAgarwal,GoodsandServicesTax(GST), SahityaBhawanPublications,Agra.	
3	RajatMohan,Goods&ServicesTax,BharatLawPublicationsHouse,New Delhi.	
4	CA.PushpendraSisodia,IndirectTaxLaws,BharatPublications,NewDelhi.	
<b>ReferenceBooks</b>		
1	V.S.Datey,AllAboutGST,TaxmannPublications,NewDelhi.	
2	T.S.Reddy&Y.HariprasadReddy,BusinessTaxation,MarghamPublications, Chennai.	

3	StudyMaterialonGST-TheInstituteofCharteredAccountantsofIndia/The InstituteofCostAccountantsofIndia,Chennai.
4	GuidancematerialonGSTissuedbyCBIC,GovernmentofIndia.
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3–Strong,2-Medium,1-Low**

**THIRD YEAR – SEMESTER -**  
**VDISCIPLINESPECIFICELECTIVE–IIA**

<b>HUMANRESOURCEMANAGEMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			3	5	25	75	100
<b>LearningObjectives</b>									
<b>C1</b>	ToexploretotheaspectsrelatingofHumanresource management								
<b>C2</b>	ToequipwiththevariousprocessesofRecruitmentandSelection								
<b>C3</b>	TobeacquaintedwithTrainingmethodsandtheconceptofPerformance Appraisal								
<b>C4</b>	TolearnaboutIndustrialRelations								
<b>C5</b>	Toassimilateknowledgeonemployeewelfare.								
<b>Prerequisite:ShouldhavestudiedCommerceinXIIStd</b>									

	<b>Contents</b>	<b>No.of Hours</b>
<b>UnitI</b>	<b>IntroductiontoHRM</b> DefinitionofHRM, Objectives–Importance–Nature–Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System(HRIS)-Job Analysis, Needfor Job Analysis, Stepsin Job Analysis, Job Descriptionand Specification.	<b>12</b>
<b>UnitII</b>	<b>RECRUITMENTANDSELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae–Test-types–Kindsof employmentinterview– Medical Screening–Appointment Order.	<b>12</b>
<b>UnitIII</b>	<b>TRAININGANDDEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal–Transfer–Promotionand terminationof services– Career Development.	<b>12</b>
<b>UnitIV</b>	<b>INDUSTRIALRELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation–Functionsof Trade Unions– Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	<b>12</b>
<b>UnitV</b>	<b>EMPLOYEEWELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration–Components of remuneration– Incentives–Benefits	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
CO1	Examine the role of HRM in the new wage organisation and plan manpower requirements and implement techniques of job design.
CO2	Formulate action plans for employee Recruitment and Selection.
CO3	Choose appropriate methods of Training
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chandsons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr. K. Sundar and Dr. J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMPP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	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
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3–Strong, 2–Medium, 1–Low**



**THIRD YEAR – SEMESTER –**  
**V DISCIPLINE SPECIFIC ELECTIVE – IIB**

<b>OFFICE MANAGEMENT &amp; SECRETARIAL PRACTICE</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	To familiar with the work atmosphere								
<b>LO3</b>	To train the students in maintaining and running the office effectively.								
<b>LO4</b>	To understand and organize data records								
<b>LO5</b>	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	Contents								No. of Hours
<b>Unit I</b>	<b>Modern Office and Its Function</b> Introduction—Meaning of Office—Office Work—Office Activities—The Purpose of an Office—Office Functions—Importance of Office—The Changing Office—The Paperless Office—Office Management-Elements—Functions—Office Manager—Success Rules for Office Managers—The Ten Commandments.								<b>12</b>
<b>Unit II</b>	<b>Office Space and Environment Management</b> Introduction—Principles—Location of Office—Office Building—Office Layout—Preparing the Layout—Re-layout—Open and Private Offices—New Trends in Office Layout. Office Lighting—Types of Lighting Systems—Designing a Lighting System—Benefits of Good Lighting in Office—Ventilation—Interior Decoration - Furniture—Freedom from Noise and Dust—Safety from Physical Hazards—Sanitary Requirements—Cleanliness—Security—Secrecy.								<b>12</b>
<b>Unit III</b>	<b>Office Systems and Procedures</b> The Systems Concept—Definitions—Systems Analysis—Flow of Work—Analysis of Flow of Work—Role of Office Manager in Systems and Procedures—Systems Illustrated - Office Machines and Equipments. Office forms—Design, Management and Control								<b>12</b>
<b>Unit IV</b>	<b>Records Management</b> Records—Importance of Records—Records Management—Filing—Essentials and Characteristics of a Good Filing System—Classification and Arrangement of Files—Filing Equipment—Methods of Filing—Modern Filing Devices—Centralised vs. Decentralised Filing—Indexing—Types of Indexing—Selection of Suitable Indexing System—The Filing Routine—The Filing Manual—Records Retention—Evaluating the Records Management Programme—Modern Tendencies in Records Making								<b>12</b>

<b>UnitV</b>	<b>SecretarialPractice</b> RoleofSecretary:Definition;Appointment,Dutiesand ResponsibilitiesofaPersonalSecretary- Qualificationsfor Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing,Web-Casting.AgendaandMinutesofMeeting. Drafting,Fax-Messages,Email.MaintenanceofAppointmentDiary.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>CourseOutcomes</b>		
<b>CO1</b>	Familiarisedwithmodernofficemanagement	
<b>CO2</b>	Adaptwiththemodernworkatmosphere	
<b>CO3</b>	Trainedinmaintainingtheofficeindependentlyandeffectively	
<b>CO4</b>	Abilitytoorganizadatarecordsinoffice	
<b>CO5</b>	Motivatedtoactasacompanysecretary	
<b>Textbooks</b>		
1	RSNPillai&Bagavathi,OfficeManagement,SChandPublications,NewDelhi	
2	P.K.Ghosh,OfficeManagement,SultanChand&Sons,NewDelhi.	
3	R.K.Chopra,OfficeManagement,HimalayaPublishingHouse,Mumbai.	
4	Bhatia,R.C.PrinciplesofOfficeManagement,LotusPress,NewDelhi.	
5	LeffingwellandRobbinson:TextbookofOfficeManagement,TataMcGraw-Hill, Noida.	
<b>ReferenceBooks</b>		
1	Chhabra,T.N.,ModernBusinessOrganisation,DhanpatRai&SonsNewDelhi.	
2	Terry,GeorgeR,OfficeManagementandControl,Irwin,UnitedStates.	
3	Duggal,Balraj,OfficeManagementandCommercialCorrespondence,Kitab Mahal,NewDelhi.	
4	Dr.I.M.Sahai,OfficeManagement&SecretarialPractice,SahityaBhawan Publications,NewDelhi.	
5	TRamaswamy,PrinciplesOfOfficeManagement,HimalayaPublishers,Mumbai.	
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>		
<b>WebResources</b>		
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>	
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>	
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3–Strong,2-Medium,1-Low**

**THIRD YEAR – SEMESTER -**  
**VICORE –XIII**

<b>COST ACCOUNTING-II</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards- Responsibility Accounting and Divisional Performance Measurement.							<b>18</b>	
<b>Unit II</b>	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions – Features – A Comparison – Calculation of Profit on Contracts – Cost Plus Contract – Preparation of Contract A/c.							<b>18</b>	
<b>Unit III</b>	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss- Abnormal Gain- Concept of Equivalent Production- Joint Products and By Products.							<b>18</b>	
<b>Unit IV</b>	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.							<b>18</b>	
<b>Unit V</b>	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall standards in cost accounting								
<b>CO2</b>	Apply the knowledge in contract costing								
<b>CO3</b>	Analyze and assimilate concepts in process costing								
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.								

<b>CO5</b>	Setup standards and analyse variances.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N. K. and Prasad. V. K., Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3–Strong, 2–Medium, 1–Low**

**THIRD YEAR – SEMESTER –**  
**VICORE – XIV**

<b>MANAGEMENT ACCOUNTING</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Management Accounting</b> 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.							<b>18</b>	
<b>Unit II</b>	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.							<b>18</b>	
<b>Unit III</b>	<b>Funds Flow &amp; Cash Flow Analysis</b> 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. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Cash Flow from Operating, Financing and Investing activities							<b>18</b>	
<b>Unit IV</b>	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits							<b>18</b>	
<b>Unit V</b>	<b>Marginal Costing:</b> 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.							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.
<b>Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y.Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
<b>Reference Books</b>	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting – Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen-Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	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 -**  
**VICORE – XV**

<b>INCOME TAX LAW AND PRACTICE-II</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in Ist Sem</b>									
	Contents							No. of Hours	
<b>Unit I</b>	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets – Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.							<b>18</b>	
<b>Unit II</b>	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability – Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept							<b>18</b>	
<b>Unit III</b>	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> 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.							<b>18</b>	
<b>Unit IV</b>	<b>Computation of Total Income – Individual</b> Computation of Total Income – Tax Liability of an Individual (Old regime vs New regime)							<b>18</b>	
<b>Unit V</b>	<b>Income Tax Authorities</b> 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 (26AS) and Annual Information Statement (AIS).							<b>18</b>	
<b>TOTAL</b>							<b>90</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall provisions on capital gains								
<b>CO2</b>	Apply the knowledge about income from other sources								
<b>CO3</b>	Analyse the set off and carry forward of losses provisions								
<b>CO4</b>	Learn about assessment of individuals								
<b>CO5</b>	Apply procedures learnt about assessment procedures.								

<b>Textbooks</b>	
1	V.P.Gaur,Narang,PujaGaurandRajeevPuri-IncomeTaxLawandPractice, KalyaniPublishers,NewDelhi.
2	T.S.ReddyandHariprasadReddy,IncomeTaxLawandPractice,Margham Publications,Chennai.
3	DinkarPagare,IncomeTaxLawandPractice,Sultan&ChandSons,NewDelhi.
4	MehrotraH.C,Dr.GoyalS.P,IncomeTaxLawandAccounts,SahityaBhavan Publications,Agra.
5	T.Srinivasan–IncomeTax&Practice–VijayNicoleImprintsPrivateLimited, Chennai.
<b>ReferenceBooks</b>	
1	HariharanN,IncomeTaxLaw&Practice,VijayNicoleImprintsPvt.Ltd. Chennai.
2	BhagwatiPrasad,IncomeTaxLawandPractice,VishwaPrakasan,NewDelhi.
3	VinodK.Singhania,StudentsGuidetoIncomeTax.,U.K.BharghavaTaxman, NewDelhi.
4	Dr. VinodKSinghania,Dr.MonicaSinghania,Taxmann'sStudents'Guideto IncomeTax,NewDelhi.
5	MittalPreethiRaniandBansalAnshika,IncomeTaxLawandPractice,Sultan& ChandSons,NewDelhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>WebResources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3–Strong,2-Medium,1-Low**



**THIRD YEAR – SEMESTER –  
VIDISCIPLINESPECIFICELECTIVE-III**

<b>ENTREPRENEURIAL DEVELOPMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship								
<b>LO2</b>	To identify the various business opportunities								
<b>LO3</b>	To understand the Process of setting up an enterprise								
<b>LO4</b>	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								<b>15</b>
<b>Unit II</b>	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								<b>15</b>
<b>Unit III</b>	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								<b>15</b>
<b>Unit IV</b>	<b>Business Model Canvas and Formulation of Project Report</b> 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.								<b>15</b>
<b>Unit V</b>	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME 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.								<b>15</b>
<b>TOTAL</b>								<b>75</b>	
<b>Course Outcomes</b>									

<b>CO1</b>	Identifythevarioustraitsofanentrepreneur
<b>CO2</b>	Turnideasintobusinessopportunities
<b>CO3</b>	Dofeasibilitystudybeforestartingaproject
<b>CO4</b>	Identifythesourcesoffundsforfundingaproject
<b>CO5</b>	DevelopanunderstandingabouttheGovernmentschemesavailableforwomen entrepreneurs
<b>Textbooks</b>	
1	JayashreeSuresh,(Reprint2017)EntrepreneurialDevelopment,Margham Publications.Chennai.
2	Dr.C.B.Gupta&Dr.S.S.Khanka(Reprint2014).EntrepreneurshipAndSmall BusinessManagement,SultanChand&Sons,NewDelhi.
3	CharantimathPoornima,(Reprint2014.),Entrepreneurshipdevelopment-Small, PearsonEducation,India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand ImprintsPvt.Ltd,Chennai.
5	VasantDesai,(Reprint2017).DynamicsofEntrepreneurialDevelopment& ManagementTwentyFourthEdition.HimalayaPublishingHouse.Mumbai.
<b>ReferenceBooks</b>	
1	Anilkumar,Poornima,PrinciplesofEntrepreneurialdevelopment,Newage publication,Chennai.
2	Dr.A.K.singh,Entrepreneurialdevelopmentandmanagement,Laxmipublications, Chennai.
3	Dr.R.K.Singal,Entrepreneurialdevelopmentandmanagement,S.K.Kataria publishers,NewDelhi.
4	Dr.M.C.Garg,EntrepreneurialDevelopment,NewDelhi.
5	E.Gordon,K.Natrajan,Entrepreneurialdevelopment,Himalayapublishing, Mumbai.
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>WebResources</b>	
1.	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2.	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3.	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3–Strong,2–Medium,1–Low**

**THIRD YEAR – SEMESTER –  
VI DISCIPLINE SPECIFIC ELECTIVE – IIB  
COMPUTER APPLICATION IN BUSINESS**

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

<b>Course Outcomes</b>	
<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
1	R Parameswaran, Computer Application in Business-S.Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er.Meera Goyal, Computer Applications In Business-SBPDPublications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers"-Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books</b>	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach, MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	2	3	2	3
<b>TOTAL</b>	15	12	15	10	13	10	13	10	15	10	12
<b>AVERAGE</b>	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

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

**THIRD YEAR – SEMESTER -**  
**VI DISCIPLINE SPECIFIC ELECTIVE – IVA**

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

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

<b>Textbooks</b>	
1	G.Raghuram&N.Rangaraj:LogisticsandSupplyChainManagement,Macmillan Publications,India.
2	MartinChristopher:LogisticsofSupplyChainManagement:CreatingValueadding Networks–FTPpress,NewJersey,USA.
3	D.K.Agrawal:TextbooksofLogisticsandSupplyChainManagement,MacMillan Publications,India.
4	TanMiller(Author),MatthewJ.LiberatoreLogisticsManagement:AnAnalytics- BasedApproach,Businessexpert,NewJersey,USA.
5	PeterBolstorffSupplyChainExcellence:AHandbookforDramaticImprovement UsingtheSCORModel,Amazonpublishing,Washington,USA.
<b>ReferenceBooks</b>	
1	WatersDonald,Logistics:IntroductiontoSupplyChainManagement,Palgrave MacmillanPublications,India.
2	ChristopherMartin,LogisticsandSupplyChainManagement:CreatingValue–Adding Networks,FTPpress,NewJersey,USA.
3	DalminaSanjay,FinancialSupplyChainManagement,McGrawHillPublishingCo. Pvt.,Ltd,Noida.
4	RobertF.Jacobs,WilliamL.BerryManufacturingPlanningandControlforSupply ChainManagement:TheCPIMReference,2ndEdition,McGrawHill,Noida.
5	DouglasLongInternationalLogistics:GlobalSupplyChainManagement,Springer Publications,NewYork.
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	2	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	2	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	12	10	13	10	13	13	14	10	12
<b>AVERAGE</b>	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

**3–Strong,2-Medium,1-Low**

**THIRDYEAR–SEMESTER-VI****DISCIPLINESPECIFIC ELECTIVE–IVB****SPREADSHEETFORBUSINESS**

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

<b>THEORY20%&amp;PROBLEMS80%</b>	
<b>CourseOutcomes</b>	
<b>CO1</b>	DevelopAndApplyFundamentalSpreadSheetSkills.
<b>CO2</b>	UnderstandingVariousToolsUsedInMs-Excel.
<b>CO3</b>	KnowledgeOnVariousStatisticalTestsinMs-Excel.
<b>CO4</b>	DemonstrateProficiencyinUsingComplexSpreadSheetToolsSuchas FormulasandFunctions.
<b>CO5</b>	DevelopTrendingApplicationUsingMS-Excel
<b>Textbooks</b>	
1	JohnWalkenbach,MSExcelBible,WileyPublication,NewJersey,USA.
2	RameshBangia,LearningMicrosoftExcel2013,KhannaBookPublishing, Bangalore.
3	WayneLWinston,MicrosoftExcel,DataAnalysisandBusinessModelling, PrenticeHall,NewJersey,USA.
4	GregHarvey,Excel2016forDummies,Chennai.
<b>ReferenceBooks</b>	
1	GlynDavis&BrankoPecar:BusinessStatisticsusingExcel,Oxford publications,Chennai.
2	GoogleSheetsBasics:MasatoTakedaandothers;TekuruInc,India.
3	HarjitSuman,ExcelBibleforBeginners,KindleEditio,Chennai.
4	JenniferAckermanKettel,GuyHat-Davis,CurtSimmons,“Microsoft2003”, TataMcGrawHill,Noida.
<b>NOTE:LatestEditionofTextbooksMaybeUsed</b>	
<b>WebResources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

**MAPPING WITH PROGRAMME OUTCOMES  
ANDPROGRAMMESPECIFICOUTCOMESE**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

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



**THIRD YEAR – SEMESTER -**  
**VI PROFESSIONAL COMPETENCY SKILL**

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
		T			2	2	25	75	100
Learning Objectives									
<b>LO1</b>	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
<b>LO2</b>	To build experiences for students as they grow into lifelong learners.								
<b>LO3</b>	To know the basic concepts of various disciplines								
Prerequisites: Should have studied Commerce in XII Std									
	Details							No. of Hours	
<b>UNIT I</b>	<b>Indian Polity</b> 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.							<b>6</b>	
<b>UNIT II</b>	<b>Geography</b> Major oceans of the world – Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture – Major crops and its distribution, Indian Industries and its Distribution.							<b>6</b>	
<b>UNIT III</b>	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.							<b>6</b>	
<b>UNIT IV</b>	<b>History</b> 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.							<b>6</b>	

<b>UNIT V</b>	<b>Environment and Ecology</b> 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	<b>6</b>
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Develop board knowledge of the different components in polity	
<b>CO2</b>	Understand the Geographical features across countries and in India	
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	
<b>CO4</b>	Understand the significance of India's Freedom Struggle	
<b>CO5</b>	Gain knowledge on Ecology and Environment	

<b>Textbooks</b>	
1	Class XI and XII NCERT Geography
2	History – Old NCERT's Class XI and XII
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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