

P.K.R. ARTS COLLEGE FOR WOMEN
(Re-Accredited with 'A' grade by NAAC)
Autonomous Institution- Affiliated to Bharathiar University, Coimbatore
No.127, Pariyur Road, GOBICHETTIPALAYAM – 638 476.

DEPARTMENT OF COMMERCE

Bachelor of Commerce



Syllabus

**SCHOLASTIC COURSES
AND
CO-SCHOLASTIC COURSES**

For the candidates admitted from the Academic Year 2024-2025 and onwards

Under CBCS PATTERN



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PG & RESEARCH DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE DEGREE- PROGRAMME STRUCTURE

Scholastic Courses:

Category	Components	No. of Courses	Credits(S)/ Course	Total Credits	Proposed Semester
Part – I	Language	4	3	12	I – IV
Part – II	English	4	3	12	I - IV
Part - III	Core Courses:				
	A). Core / Allied / Elective and Open Elective: (Theory/Practical/Online Exam)	26	1/2/3/4/5/6	95	I – VI
	B). Projects:	1	4	4	VI
Part – IV	A). Foundation Courses : i) Environment Studies ii) Yoga & Ethics	1 1	2	4	I – II
	B).Non Major Elective i. Indian Women and Society / AdvancedTamil	1	1	2	III
	C).Ability Enhancement Courses: i) Information Security ii) Consumer Rights	1 1	2 2	4	III–IV
	D). Skill Enhancement Courses:				
	i. Computer Applications in Business	1	2	6	IV
	ii. Soft Skill Development	1			V
	iii. Commerce Practical	1			VI
Part – V	I) Proficiency Enhancement Course: Business and Commercial Knowledge (Self Study)	1	2	2	V
	II) Competency Enhancement Courses: i. NSS/YRC/RRC/CCC/PHY.EDU/ Others	1 1	1	3	I – VI
	ii. Professional Grooming/Life Skill(Jeevan Kaushal)	1			
	iii.Students Social activity	1			

Total Credits: 140

Total Marks: 3900

LIST OF ALLIED SUBJECTS

SEMESTER	ALLIED NUMBER	TITLE OF THE PAPER
I	I	Agricultural Economy of India
II	II	Business Ethics
III	III	Business Statistics
IV	IV	Business Economics

LIST OF SKILL ENHANCEMENT COURSE

Course Code	Semester	Skill Based Subject Number	Title of the papers	Contact Hours	Contact Hours per week	Exam Duration	Maximum Marks
21SECGU01	IV	I	Computer Applications in Business	36	3	3	50
21SECGU02	V	II	Soft Skill Development	36	3	3	50
21SECGU03	VI	III	Commerce Practical	36	3	3	50

LIST OF ABILITY ENHANCEMENT PAPERS

SEMESTER	ABILITY ENHANCEMENT SUBJECT NO.	TITLE OF THE PAPER
III	I	Information Security
IV	II	Consumer Rights

LIST OF ELECTIVE PAPERS
(Choose any one paper as Elective)

ELECTIVES	TITLE OF THE PAPER
ELECTIVE I: (Semester V)	
A	Entrepreneurial Development programme
B	Business Finance
C	Application of IT in Commerce
ELECTIVE II: (Semester VI)	
A	Project Management
B	Working Capital Management
C	Web Designing with PHP
ELECTIVE III: (Semester VI)	
A	Women in Business
B	Export Finance
C	Project Work and Viva voce

EXTRA CREDIT COURSES (Self-study courses):

1. Courses offered by parent department for ALL STUDENTS OF THE PROGRAMME
2. Courses offered by parent department for ADVANCED LEARNERS OF THE PROGRAMME
3. Courses offered in a department under PART-III for STUDENTS OF OTHER PROGRAMMES – Inter-disciplinary courses
4. Credit transferability for Disciplinary / Inter-disciplinary / Trans-disciplinary / General courses offered in UGC SWAYAM MOOCS
5. Comprehension Courses

List of courses offered for ADVANCED LEARNERS ONLY (Self-study)

Course Code	Department	Courses offered for ADVANCED LEARNERS ONLY
21	Department of Commerce	1) Event Management 2) Secretarial Practices 3) Business Legislations 4) E-Governance

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BACHELOR OF COMMERCE

Programme Scheme and Scheme of Examinations

(For students admitted from 2024-2025 & onwards)

(For branches offering Part-I and Part-II for two semesters)

Scholastic Courses:

Category	Component	Course Code	Title of the Course	Hrs/ week	Exam hrs.	Max. Marks			Credits
						CIA	ESE	Total marks	
SEMESTER - I									
Part I	Language : I	24LTU01/ 24LHU01/ 24LFU01/ 24LKU01/ 24LMU01/ 24LSU01	Tamil- I / Hindi-I / French-I / Kannada-I / Malayalam-I / Sanskrit-I	4	3	25	75	100	3
Part II	English: I	24LEU01	English-I	4	3	25	75	100	3
Part III	Core : I	24CGU01	Principles of Accountancy	6	3	25	75	100	5
Part III	Core : II	24CGU02	Marketing	5	3	25	75	100	3
Part III	Core : III	24CGU03	Business Correspondence	4	3	25	75	100	3
Part III	Core : IV Allied : I	24CGU04	Agricultural Economy of India	5	3	25	75	100	4
Part IV	Foundation: I	24FCU01	Environmental studies	2	3	50	-	50	2
			TOTAL	30				650	23
SEMESTER - II									
Part I	Language :II	24LTU02/ 24LHU02/ 24LFU02/ 24LKU02/ 24LMU02/ 24LSU02	Tamil- II / Hindi-II / French-II / Kannada-II / Malayalam-II / Sanskrit-II	4	3	25	75	100	3
Part II	English : II	24LEU02	English-II	4	3	25	75	100	3
Part III	Core: V	24CGU05	Financial Accounting	5	3	25	75	100	5
Part III	Core : VI	24CGU06	Company Law	5	3	25	75	100	3
Part III	Core : VII	24CGU07	Banking Theory Law and Practice	5	3	25	75	100	3
Part III	Core: VIII Allied : II	24CGU08	Business Ethics	5	3	25	75	100	4
Part IV	Foundation: II	24FCU02	Yoga & Ethics	2	3	50	-	50	2
			TOTAL	30				650	23

SEMESTER - III									
Part I	Language : III	24LTU03/ 24LHU03/ 24LFU03/ 24LKU03/ 24LMU03/ 24LSU03	Tamil- III/ Hindi-III/ French-III/ Kannada-III/ Malayalam-III/ Sanskrit-III	4	3	25	75	100	3
Part II	English : III	24LEU03	English: III	4	3	25	75	100	3
Part III	Core : IX	24CGU09	Higher Financial Accounting	7	3	25	75	100	5
Part III	Core : X	24CGU10	Commercial Law	6	3	25	75	100	4
Part III	Core :XI Allied :III	24CGU11	Business Statistics	5	3	25	75	100	4
Part IV	Ability Enhancement : I	24AEU01	Information Security	2	3	50	-	50	2
Part IV	Non-Major Elective	24NMU01A/ 24NMU01B	Indian Women and Society / Advanced Tamil	2	3	50	-	50	2
			TOTAL	30				600	23
SEMESTER - IV									
Part I	Language : IV	24LTU04/ 24LHU04/ 24LFU04/ 24LKU04/ 24LMU04/ 24LSU04	Tamil- IV/ Hindi-IV/ French-IV/ Kannada-IV/ Malayalam-IV/ Sanskrit-IV	4	4	25	75	100	3
Part II	English : IV	24LEU04	English: IV	4	3	25	75	100	3
Part III	Core :XII	24CGU12	Corporate Accounting	7	3	25	75	100	5
Part III	Core : XIII Allied : IV	24CGU13	Business Economics	5	3	25	75	100	4
Part III	Core : XIV Practical -I	24CGU14	Computer Applications Practical – I C Programming	5	3	40	60	100	4
Part IV	Skill Enhancement :I	24SECGU01	Computer Applications in Business	3	3	50	-	50	2
Part IV	Ability Enhancement : II	24AEU02	Consumer Rights	2	3	50	-	50	2
			TOTAL	30				600	23
SEMESTER - V									
Part III	Core :XV	24CGU15	Direct Tax Laws and Practice	7	3	25	75	100	5
Part III	Core : XVI	24CGU16	Business Analytics	6	3	25	75	100	4
Part III	Core: XVII Practical-II	24CGU17	Computer Applications Practical-II Advanced Excel	5	3	40	60	100	2
Part III	Core: XVIII	24CGU18A/ 24CGU18B/ 24CGU18C	Institutional Training / Apprenticeship training / Mini project	-	-	100	-	100	1

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B.Com 2024-2025

Part III	Core: XIX (Open Elective)	*****	Opted by the students offered by other departments	4	3	25	75	100	2
Part III	Core : XX Elective – I	24CGU19A/ 24CGU19B/ 24CGU19C	Entrepreneurial Development Programme / Business Finance / Application of IT in Commerce	5	3	25	75	100	4
Part IV	Skill Enhancement : II	24SECGU02	Soft Skill Development	3	3	50	-	50	2
Part V	Proficiency Enhancement	24PECGU01	Business and Commercial Knowledge(Self-Study)	-	3	-	100	100	2
			TOTAL	30				750	22
SEMESTER – VI									
Part III	Core : XXI	24CGU20	Cost Accounting	4	3	25	75	100	4
Part III	Core: XXII	24CGU21	Management Accounting	4	3	25	75	100	4
Part III	Core: XXIII	24CGU22	Auditing	4	3	25	75	100	3
Part III	Core: XXIV Practical-III	24CGU23	Computer Applications Practical-III Python & Tableau	5	3	40	60	100	2
Part III	Core : XXV Elective II	24CGU24A/ 24CGU24B/ 24CGU24C	Project Management / Working Capital Management / Web Designing with PHP	5	3	25	75	100	4
Part III	Core : XXVI Elective III	24CGU25A/ 24CGU25B/ 24CGU25C	Women in Business / Export Finance / Project Work and Viva voce	5 5 -	3 3 -	25 25 20	75 75 80	100	4
Part IV	Skill Enhancement : III –Practical	24SECGU03	Commerce Practical	3	-	50	-	50	2
			TOTAL	30				650	23
Part V	Competency Enhancement		NSS/YRC/RRC/CCC/PHY.EDU/ Others	SEMESTER I – VI				1	
			Professional Grooming Life Skills (Jeevan kaushal)	SEMESTER I – VI				1	
			Students Social activity	SEMESTER I – VI				1	

Total Credits: 140

Total Marks: 3900

SYLLABUS

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : I	24CGU01	PRINCIPLES OF ACCOUNTANCY	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the meaning of various accounting terms, consignment, joint venture and bill of exchange.	K1
CO2	Demonstrate the basic accounting rules, concepts and conventions.	K2
CO3	Apply the accounting rules and concepts in preparation of final accounts of trading entities and compute interest on the basis of average due date, value of unsold stock and abnormal loss in consignment.	K3
CO4	Differentiate trade bill from accommodation bill, consignment from joint venture and receipts and payments account from income and expenditure account.	K4
CO5	Determine the financial results of trading and non-trading entities, consignment and joint venture businesses.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	15	11	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	1.31	1.96	1.53	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between Cos and POs

COURSE CONTENT

UNIT- I

(15Hours)

Fundamentals of Book- Keeping :Accountancy: Meaning, Scope and Objectives - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books- Purchase book, Purchase return book, Sales book, Sales return book, Single column, Double column and Triple column cash book-Pettycashbook.

UNIT- II (14Hours)

Final Accounts: **Trial Balance – Rectification of errors -Preparation of Final accounts for sole proprietors with adjustments.**

UNIT- III (14Hours)

Bank Reconciliation Statement and bill of exchange: Bank Reconciliation Statement –Account Current and Average Due Date - Bill of Exchange- Accommodation Bills

UNIT- IV (15Hours)

Consignment and Joint Venture: Consignment: Features - Accounting treatment in the books of the consignor and consignee.

Joint Venture Account: Existing and Separate Book - Consignment Vs Joint venture.

UNIT- V (14Hours)

Accounts of Non-Profit Organizations: Accounts of Non-Profit Organizations: Receipts and Payments account and Income and Expenditure account and Balance sheet- Receipt and Payment A/c Vs Income and Expenditure A/c

Note: Distribution of Marks: Theory 20 % and Problem 80 %

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S& Murthy.A	Financial Accounting	Margham Publication, Chennai	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand& Sons,New Delhi	2003
2	Gupta.R.L, Gupta V.K&, Shukla.M.C	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K & Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996
4	Vinayakam.N, Mani.P.L& Nagarajan .K.L	Principles of Accountanc Y	S.Chand&Sons,New Delhi.	2002

Power Point presentation, Quiz, Assignment, Experience Discussion Brain Storming, Group Discussion, Seminars.

WEB REFERENCES:

1. <https://www.vedantu.com/commerce/accounting-concepts>
2. <https://www.slideshare.net/sukirat91/accounting-concepts-andconventions>
3. <https://ncert.nic.in/ncerts/l/keac103.pdf>
4. <https://www.uvm.edu/sites/default/files/Division-of-Finance/UserGuides/journalentry.pdf>
5. <https://www.allaccountingcareers.com/accounting-terms>
6. https://www.icai.org/POst.html?POst_id=14447
7. <https://cloudcampus.icai.org/>
8. <https://www.youtube.com/watch?v=UYICi2TQD>
9. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
10. http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core :II	24CGU02	MARKETING	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To enable the students to understand the concepts of modern marketing in the changing environment.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the meaning of market, Marketing, Selling and Marketing Management, Marketing mix, consumer behavior and consumerism	K1
CO2	Explain the features and importance of telemarketing-marketing, transportation, branding, segmentation of consumers, advertising , personal selling, digital marketing, rural marketing and green marketing	K2
CO3	Apply the concepts of marketing, promotional mix strategies and consumer behavior model to solve the marketing problems.	K3
CO4	Analyze the organizational structure of Marketing, role of marketing for economic development, effects of Channel of Distribution, factors influencing the consumer behavior.	K4
CO5	Choose the better pricing method out of various pricing strategies, advertising media, channel of distribution and product segmentation.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	9	3	3
CO5	9	9	9	3	9	3	3
Total Contribution of COs to POs	45	45	45	39	45	27	21
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	3.39	5.88	3.76	3.20

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(12 Hours)

Modern marketing concept: Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E- marketing –Tele marketing- Marketing Ethics -Career OpportUNIT-ies in Marketing.

UNIT- II (12 Hours)

Functions of Marketing: Marketing functions-Buying –Selling –Transportation – Storage – Financing –Risk Bearing –Standardization – Market Information.

UNIT- III (12 Hours)

Marketing Mix: Marketing Mix – Product mix –Meaning of Product –Product life cycle- Market Segmentation–Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix –Advertising- Personal selling and Sales Promotion - Place mix- Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

UNIT- IV (12 Hours)

Consumer Behavior: Meaning –Need for studying consumer behavior-Factors influencing consumer behavior.-Consumer Behaviour in modern Era :Neuro Marketing- Digital Marketing

UNIT- V (12 Hours)

Role of Government in Marketing and Consumerism: Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pillai R.S.N.& Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand &Company, New Delhi	2014

REFERENCE BOOKS:

S. No	Authors	Title	Publishers	Year of Publication
1	Gary Armstrong Philip Kotler	Marketing	Pearson Publications, New Delhi	2013
2	Rajan Saxena	Marketing Management	McGraw Hill Education(India) Pvt Limited, New Delhi	2016
3	RamasamyV.S & Namakumari .S	Marketing Management, Planning and Control	MacMillan India Ltd, New Delhi	2008
4	ZiKmund	Marketing	South Western	2001

WEB REFERENCES:

- <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
- <https://www.jagranjosh.com/careers/marketing-management-1528694183-1>
- <https://www.marketingtutor.net/what-is-e-marketing/>
- <https://www.marketing91.com/telemarketing/>
- <https://www.toppr.com/guides/business-studies/marketing/functions-of-marketing/>
- <https://byjus.com/commerce/functions-of-marketing/>
- <https://creately.com/blog/diagrams/elements-of-marketing-mix/>
- <https://mailchimp.com/marketing-glossary/marketing-mix-7ps/>
- <https://businessyield.com/marketing/promotion-mix/>
- <https://www.the-future-of-commerce.com/2020/01/08/neuromarketing-definition/>
- <https://www.snhu.edu/about-us/newsroom/2017/11/types-of-digital-marketing>
- <https://www.demandjump.com/blog/the-importance-of-consumer-behavior-in-marketing>
- <http://www.ppup.ac.in/download/econtent/pdf/bbm%20Consumerism.pdf>
- <https://www.economicdiscussion.net/marketing-management/rural-marketing-in-india/31957>
- <https://www.yourarticlelibrary.com/essay/rural-marketing-in-india-definition- and-features-of-rural-marketing/32335>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : III	24CGU03	BUSINESS CORRESPONDENCE	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To enrich the skill to draft business letters, banking and company correspondence effectively.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Spell out the meanings of the various terminologies such as, business communication, business letters, agenda, minutes and report writing, agency correspondence, application letters, job offer and acceptance letter, tele conferencing, video conferencing	K1
CO2	Explain the various domain concepts such as importance, objectives, media and barriers of communication, business letter, duties of company secretary, preparation of Agenda and minutes.	K2
CO3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K3
CO4	Classify the various types of business letters, banking and insurance correspondence, modern communication methods	K4
CO5	Evaluate the pros and cons of modern communication methods.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	15	11	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	1.31	1.96	1.53	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(9 Hours)

Business Communication: Business communication: meaning-importance of effective business communication- process of communication- need for communication- barriers to communication.

UNIT- II (10 Hours)

Business Letters: Essentials of effective business letters– functions - kinds- layout of a business letter- trade enquiries –offers and quotations- orders and order execution letters – Credits and status enquiries - complaint letters -sales letters – circular letters.

UNIT- III (9 Hours)

Banking and Insurance Correspondence: Banking correspondence, insurance correspondence (life insurance only) - agency correspondence.

UNIT- IV (10 Hours)

Company Correspondence: Company correspondence – correspondence with directors and shareholders – duties of company secretary – preparation of notice- meetings -agenda – minutes.

UNIT- V (10 Hours)

Report Writing and Modern Communication Methods: Report writing- importance of reports- oral and written reports-types of business reports- characteristics of a good report. application letters – preparation of resume .

Modern Communication Methods: Internet, blogs, e-mails - social media - advantages & disadvantages.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Rajendra Pal & Korlahalli.J.S	Essentials of	S. Chand & Sons, New Delhi.	2009

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M.S& Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi	2013
3	Rodriques. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

WEB REFERENCES:

- https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf
- <https://www.freebookcentre.net/business-books-download/Business-Communication.html>
- https://www.researchgate.net/publication/328630849_The_Importance_of_Communication_in_Business_Management
- <http://www.mim.ac.mw/books/Business%20Communication.pdf>
- <https://www.slideshare.net/AkshayKumar409/business-communication-52615299>
- <https://www.pinterest.com/pin/business-communication-ppt--786441153677386857/>
- <https://www.youtube.com/watch?v=r3TRZyrkYmY>
- <https://www.slideshare.net/CharaSumayao/business-correspondence-64567480>
- <https://castudyweb.com/wp-content/uploads/2019/05/CH-7-Departmental.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE :IV ALLIED: I	24CGU04	AGRICULTURAL ECONOMY OF INDIA	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To develop the students to the agricultural situations in India.

COURSE OUTCOME :

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Illustrate the features of the Indian rural economy and the role of agriculture in Indian Economy	K1
CO2	Categorize the core contents of the land tenure system and land reforms in India.	K2
CO3	Identify the problems of agricultural labour and implementation of mechanization.	K3
CO4	Examine the agricultural marketing system, analysis the consequences of price fluctuations and evaluate the agricultural progress during plan periods	K4
CO5	Appraise the financial sources and Credits system and assess the causes for rural indebtedness	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	3	3	3	1	1	1
CO5	9	3	3	3	1	1	1
Total Contribution of COs to POs	45	33	33	15	5	5	5
Weighted Percentage of COs contribution to POs	2.41	2.07	2.05	1.31	0.65	0.70	0.76

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(12 Hours)

Rural Economy: Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period. Agricultural Economy in India.

UNIT- II (12 Hours)

Agricultural Labour and Mechanisation: Agricultural Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

UNIT- III (12 Hours)

Agricultural Marketing and Pricing: Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

UNIT- IV (12 Hours)

Land Tenure system in India: Need for land Reform-abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure: Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

UNIT- V (12 Hours)

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance - Corporation and NABARD .

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
RajendraPal & Korlahalli.J.S	Essentials of Business Communication	S.Chand & Sons,NewDelhi.	2009

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M.S&Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd,New Delhi	2013
3	Rodriques. M.V	Effective Business Communication	ConceptPublishing Company,NewDelhi	2003

WEB REFERENCES:

- <https://www.india.gov.in/topics/agriculture>
- <https://agricoop.nic.in/en>
- <http://mospi.nic.in/agriculture-statistics>
- <http://un-csam.org/Activities%20Files/A0902/in-p.pdf>
- <https://www.ibef.org/industry/agriculture-india.aspx>
- https://www.niti.gov.in/sites/default/files/2020-01/Presidential_Address.pdf
- https://issuu.com/agriculturalinformation4u/docs/role_of_agriculture_in_india_n_economy-_2020_pdf
- <https://www.currentaffairsreview.com/agriculture-in-indian-economy/>
- <http://agropedia.iitk.ac.in/content/list-indian-agricultural-portal>

Category	Component	CourseCode	Course Title	Contact Hours/ Semester	Credits
Part – IV	Foundation: I	24FCU01	ENVIRONMENTAL STUDIES	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	-	50

PREAMBLE:

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioural pattern in society that is based on creating sustainable lifestyle.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Define environment, ecosystem, biodiversity, environmental pollution and social issues.	K1
CO2	Explain the natural resources, types of ecosystem, geographical classification of India, causes of environmental pollution and the problems related to the society.	K2
CO3	Identify the information related to environment and the resources to protect it.	K3
CO4	Analyze the classification of natural resources, energyflow in the ecosystem, threats to biodiversity, disaster management and the role of information technology in environment and human health.	K4
CO5	Assess the environmental issues with a focus on sustainability.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICUALTION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	1	1	3
CO4	9	9	9	9	1	1	3
CO5	9	9	3	3	1	1	3
Total Contribution of COs to POs	45	45	39	39	9	7	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.43	3.39	1.18	0.97	2.28

**Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation;
9-Highcorrelation between COs and POs.**

COURSE CONTENT

UNIT- I (5Hours)
Multidisciplinary Nature of Environmental Studies: Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**-Meaning and Classification 4.**Food**-Meaning and Problems 5.**Energy**- Meaning, Forms and Types 6.**Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

UNIT- II (5Hours)
Ecosystems–Definition, Features, Structure and Function of an Ecosystem Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon , Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids. **Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:**

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean,Estuaries)

UNIT- III (5 Hours)
Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- Biodiversity at Global, National and Local Levels- India as a Mega-Diversity Nation- Hot-Spots of Biodiversity- Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts- Endangered and Endemic Species of India Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity.

UNIT- IV (5Hours)
Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and landslides. **Environmental Ethics:** Issues and Possible solutions- Climate change, global warming, acid rain, ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

UNIT- V (4Hours)
Social Issues and the Environment: From Unsustainable to Sustainable development- Urban problems related to energy- Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns. **Human Population and the Environment:** Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio- informatics.

REFERENCE BOOKS:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
9. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
10. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
11. History Society, Bombay (R)
12. Heywood, V.H & Weston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
13. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284p.
14. McKinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
15. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
16. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
17. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
18. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
19. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
20. Survey of the Environment, The Hindu (M)
21. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)

SEMESTER - II

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core :V	24CGU05	FINANCIAL ACCOUNTING	60	5

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to make use of financial accounting applications in the real lifesituation.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the concepts of single entry system, depreciation, branch, departments, hire purchase and installment purchase system.	K1
CO2	Explain the features of single entry system, types of branches, methods of providing depreciation and royaltyaccounts.	K2
CO3	Compare single entry system with double entry system, wholesale profit with retail profit and hire purchase with installment purchase system.	K3
CO4	Compute the amount of depreciation, amount of interest inhire purchase and installment purchase system, minimum rent and short workings in royalty accounts.	K4
CO5	Evaluate the financial results of departments and branches.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICUALTION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	15	11	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	1.31	1.96	1.53	2.28

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation; 9-High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(12Hours)

Single Entry system: Meaning, Features, Defects - Difference between Single entry and Double Entry system- Statement of Affairs Method –Conversion Method.

UNIT- II (12Hours)

Departmental Accounts and Branch Accounting: Departmental Accounts: Meaning-need - Basis for allocation of expenses-Inter department transfer at cost or selling price.

Branch Accounting: Meaning-Types of branches-Dependent branches system-Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch(excluding foreign branches).

UNIT- III (12 Hours)

Depreciation Accounts: Depreciation – Meaning, Need, Causes and methods of providing depreciation - Straight Line Method- Written down Value Method (Excluding Change in Method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method and Machine hour rate method.

UNIT- IV (12 Hours)

Hire Purchase and Installment Accounts: Hire Purchase: Meaning–Features- Installment purchase system: Meaning-Features- difference between hire purchase method and installment purchase method –Calculation of Interest – default and rePOssession–Hire purchase trading account: Debtors method –Stock and debtorsmethod

UNIT- V (12 Hours)

Royalty accounts: Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings –Entries in the books of Lessor and Lessee(Excludingsublease)

Note: Distribution of Marks: Theory 20 % and Problem 80 %

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S&Murthy.A	FinancialAccounting,	Margham Publication,Chennai.	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L& Gupta.V.K	AdvancedAccounting	S.Chand & Sons, New Delhi	1994
2	Jain.S.P and Narang.K.L	Financial Accounting-I,	S.Chand & Sons, New Delhi	2012
3	Maheswari .S.N	Financial Accounting	Vikas Publishing House, New Delhi.	2012
4	Raman.B.S	Financial Accounting	UNIT-ed Publishers, Mangalore	2012

WEB REFERENCES:

- <https://www.open.edu/openlearn/money-business/financial-accounting-and-reporting/content-section---references>
- <https://cloudcampus.icai.org/>
- <https://www.slideshare.net/RekhaInfoline/single-entry-ppt-153442817>
- <https://www.icai.org/POst/sm-foundation-p1-may2021onwards>
- <https://ncert.nic.in/ncerts/l/keac107.pdf>
- https://www.youtube.com/watch?v=_PtF5eMv_Lk
- https://www.youtube.com/watch?v=QN2jke_BxjU
- http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core: VI	24CGU06	COMPANY LAW	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To make the students to acquire the knowledge on the basic provisions relating to company law.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Spell out the meaning of company, promoters Memorandum of association, Articles of association, prospectus ,secretary, statutory meeting, winding up of company.	K1
CO2	Explain the duties and functions of director.	K2
CO3	Design the duties of company secretary in connection with the activities of the company.	K3
CO4	Organize various types of company meetings and preparation of notice, agenda and minutes for company meetings.	K4
CO5	Evaluate the procedure for winding up of company	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	1
CO2	9	9	9	9	1	1	1
CO3	9	9	3	3	3	1	3
CO4	9	3	3	1	1	0	1
CO5	9	3	3	1	1	0	1
Total Contribution of COs to POs	45	33	27	23	7	3	7
Weighted Percentage of COs contribution to POs	2.41	2.07	1.68	2.00	0.92	0.42	1.07

**Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.**

COURSE CONTENT

UNIT- I

(12 Hours)

Formation of a Company: Introduction – Meaning and definition of a company- characteristics-advantages and limitations- classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business- Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus

UNIT- II (12 Hours)

Directors of a Company: Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration – Powers – Duties – Liabilities of Directors

UNIT- III (12 Hours)

Company Secretary: Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer.

UNIT- IV (12 Hours)

Company Meetings: Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting- Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes.

UNIT- V (12 Hours)

Winding up of a Company: Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Kathiresan & Radha V.	Company law & Secretarial Practice	Prasanna Publishers, Chennai	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna P.P.S	A textbook of company law	S.Chand&Sons,NewDelhi.	2007
2	Kapoor N.D.	Elements of company law	S.Chand&Sons,NewDelhi	2013
3	Sreenivasan	Company law	MarghamPublications,Chennai	2013

WEB REFERENCES:

- <https://www.legalbites.in/library-company-law/>
- <https://lawbhoomi.com/introduction-to-concept-of-company-and-company-law/>
- <https://www.slideshare.net/ShahMuhammad55/companies-laws-complete-notes>
- <https://www.studocu.com/in/document/dr-hari-singh-gour-university/corporate-law/company-law-notes-companies-act-2013/5486913>
- <https://www.youtube.com/watch?v=dWUu1crkVHk>
- <https://www.youtube.com/watch?v=pGoZNB6F1fs>
- <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
- <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core : VII	24CGU07	BANKING THEORY LAW AND PRACTICE	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to acquire knowledge about banking theory, law and practices suitable in the changing environment.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Spell out the meaning of banking, negotiable instruments, cheques, RTGS, NEFT, UPI, SWIFT. loan, pledge, hypothecation, debit card and Credits card	K1
CO2	Explain the duties of banker while accepting the cheque and loan	K2
CO3	Apply the knowledge in hypothecation, pledge and using the cheque, NEFT, RTGS UPI, SWIFT, debit card, debit card in transactions	K3
CO4	Analyze the importance of e-banking, mobile banking, CBS and reserve bank of India.	K4
CO5	Evaluate the Credits control measures of Reserve Bank of India	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	9	3	3
CO2	9	9	9	3	9	3	3
CO3	9	9	9	3	9	3	1
CO4	9	9	3	1	3	1	1
CO5	9	3	3	1	1	1	1
Total Contribution of COs to POs	45	39	33	11	31	11	9
Weighted Percentage of COs contribution to POs	2.41	2.44	2.05	0.96	4.05	1.53	1.37

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (12 Hours)

Banker and Customer: Banker-Meaning and Definition, Customer-Meaning, Special Type of Customers: Minor, Married women, Lunatic-Relationship between Banker and Customer-General relationship, Special relationship. Banker's Lien, Duties of a banker to maintain secrecy of customer account.

UNIT- II (12 Hours)

Negotiable Instruments: Meaning-Types of Negotiable Instrument: Promissory note, Cheque-Features-Essentials of a valid Cheque-Crossing-Types of crossing-Marking and endorsement-Payment of cheque, Statutory protection, Duties to Paying banker and collecting banker-Refusal of payment of cheques-Duties of Holder and Holder in due course.

UNIT- III (12 Hours)

Deposits: Opening of accounts-Types of deposits-Bank pass book-Rights of the banker-Right to set off-Right to close an account-Right to Appropriate payment. NEFT (National Electronic Funds Transfer) –RTGS(Real Time Gross Settlement)-UPI-SWIFT-CBS.

UNIT- IV (12 Hours)

Loans and Advances: Principles of sound bank lending-Forms of securities-Pledge, Hypothecation and Advances against the documents of title to goods-assignment- mortgage-forms of mortgage. Recent trends in loans and advances

UNIT- V (12 Hours)

Recent Trends in Banking: Reserve Bank of India (RBI), Functions, RBI Credits control measures- Banking regulation Act 1949

Recent trends in Banking: ATM Banking, E-Banking, Mobile Banking-Credits card, Debit card- FINTECH-Basic Concepts only.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Gordon.E & Natarajan.K	Banking Theoryand Practice	Himalaya Publishing House,New Delhi	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Basu K. Subhash	Theory and Practice of Development Banking	Asia Publishing house, Chennai	1975
2	Reddy & Appanniah	Banking Theoryand Practice	Himalaya Publishing House,NewDelhi	1991
3	Sundharam and Varshney	Banking theory Law& Practice	S.Chand & Sons,New Delhi	2003

WEB REFERENCES:

- <https://www.iedunote.com/relationship-between-banker-and-customer>
- https://lawpage.in/banking_law/banker-lien
- <https://iamcheated.indianmoney.com/blogs/rights-and-duties-of-bankers-and-customers>
- <https://corporatefinanceinstitute.com/resources/knowledge/finance/negotiable-instrument/>
- <https://byjus.com/govt-exams/types-of-cheques/>
- <https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/endorsement-of-instruments/#:~:text=Blank%20Endorsement%20%E2%80%93%20Where%20the%20endorser,Endorsement%20%E2%80%93%20Which%20restricts%20further%20negotiation.>
- <https://indiafreenotes.com/statutory-protection-to-collecting-banker/>
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- <https://www.paisabazaar.com/banking/difference-between-neft-rtgs-imps/>
- [http://finacle.in/particular/blogs/63/Difference-between-Pledge- Hypothecation-and- Mortgage #:~:text=Pledge%20means%20bailment%20of%20goods,property%20as%20security%20against%20loan.&text=Movable%20\(Gold%2C%20Jewellery%2C%20Stock%2C%20NSC%20etc.](http://finacle.in/particular/blogs/63/Difference-between-Pledge- Hypothecation-and- Mortgage #:~:text=Pledge%20means%20bailment%20of%20goods,property%20as%20security%20against%20loan.&text=Movable%20(Gold%2C%20Jewellery%2C%20Stock%2C%20NSC%20etc.)
- <https://www.iedunote.com/mortgage>
- <https://www.icicibank.com/blogs/mobile-banking/difference-between-mobile-and-internet-banking.page>
- <https://www.investopedia.com/ask/answers/050415/what-are-differences-between-debit-cards-and-Credits-cards.asp>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – III	CORE: VIII ALLIED : II	24CGU08	BUSINESS ETHICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the learners conversant with business ethics and social values to meet the competitive situations

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Spell out the meanings of various terminologies such as ethics, values, internal environment, marketing, advertising, HRM, social responsibilities, social audit, institutional audit	K1
CO2	Translates normal business activities into ethical activities and enhances social responsibility	K2
CO3	Know the impact of ethical decisions on business growth & apply business ethics to various organization groups	K3
CO4	Assess the common domain of business ethics and values, internal environment, marketing, social audit to promote business further	K4
CO5	Evaluate the ethics of procedure in Marketing, Advertising, Finance and Human resource areas.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	1	9
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	0	3
CO5	9	3	3	3	1	0	1
Total Contribution of COs to POs	45	33	39	21	19	3	19
Weighted Percentage of COs contribution to POs	2.41	2.07	2.43	1.83	2.48	0.42	2.89

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(12 Hours)

Business Ethics: Meaning and definition-ethics in business-common domain of business ethics-nature and objectives-sources-need-importance-characteristics-factors influencing business ethics.

Values in Business: Meaning –definition-value system-categories of personal values system-business values-role of value in business.

UNIT- II: Ethical Decision Making and Ethical Leadership (12 Hours)

A framework for ethical decision- making ethical decisions in business -making framework to improve ethical decisions - overcoming obstacles in business -the role of leadership in a corporate culture - leadership styles influence ethical decisions - improving on customer retention in businesses- habits of strong ethical leaders .

UNIT- III (12 Hours)

Ethics at the Workplace: Personal integrity at the workplace- internal environment-areas of internal ethics- hiring employees- job description - discipline - wages- promotions-job discrimination- exploitation of employees-whistle blowing-external environment.

UNIT- IV (12 Hours)

Business Activities: Marketing, advertising, product safety, finance and business ethics and issues in HRM

UNIT- V (12 Hours)

Social Responsibilities and Social Audit: History-scope-criteria for determining the social responsibility-social responsibility towards various groups-limits of social responsibility-social responsibility of business in India.

Social Audit : Need-disclosure of information-objectives-features -benefits- institutional social audit -social audit in India.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Dr.S.Sankaran	Business ethics and values	Margham Publications	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bajas P.S	Business Ethics an Indian Perspective	Biztantra ,New Delhi	2004
2	John .R. Boatright Bibhu Prasan Batra	Ethics and conduct of business	Pearson Publications, New Delhi	2013
3	Mruthyunjaya H.C	Business Ethics And Values systems	PHI learning PVT LTD, New Delhi	2013

WEB REFERENCES:

- https://www.researchgate.net/publication/276847789_Environmental_Business_Ethics
- https://catalogue.pearsoned.ca/assets/hip/us/hip_us_pearsonhighered/samplechapter/013189174X.pdf
- <https://ncert.nic.in/textbook/pdf/kebs106.pdf>
- https://oraprdnt.uqtr.quebec.ca/pls/public/docs/GSC1730/O0000737491_BusinessEthics_OP.pdf
- <https://www.slideshare.net/AniketKumar32/environmental-ethics-76634822>
- <https://www.youtube.com/watch?v=RovF-nZID90>
- <https://www.slideshare.net/AmandeepKaur11/social-audit-38809786>
<https://www.youtube.com/watch?v=qP-IYvK6c9o>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – IV	FOUNDATION : II	24FCU02	YOGA AND ETHICS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	-	50	50

PREAMBLE:

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the basic terminologies in yoga and value education.	K1
CO2	Demonstrate the importance of yoga, mental exercise, principles of life and components of values.	K2
CO3	Apply the techniques of dynamic & mental exercise and philosophical values in real life.	K3
CO4	Classify the different types of asanas, stages of mind, analysis of thought, ethical values and social values.	K4
CO5	Evaluate how the yoga and value education make a person strong both physically and mentally	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	13	11	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	1.31	1.70	1.53	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (4 Hours)

YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise - Surya Namaskar - Basic Set of Asanas -Pranayama &Kriya.

UNIT- II (5Hours)

ART OF NURTURINGTHEMIND

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration Eradication of Worries-Benefits of Blessings- Greatness of Friendship- IndividualPeace and World Peace

Practice: Worksheet

UNIT- III (5Hours)

PHILOSOPHY AND PRINCIPLES OF LIFE

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger. Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice – Worksheet

UNIT- IV (5Hours)

VALUE EDUCATION (Part-I)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice – Worksheet

UNIT- V (5Hours)

VALUE EDUCATION (Part-II)

Family Values Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity. Social values – Pity and probity, self control, universal brotherhood. Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious values – Tolerance, wisdom, character.

Practice –Worksheet

Reference Books:

1. Vethathiri Maharishi (2015), „Yoga for human excellence“- Sri VethathiriPublications.
2. Value Education for human excellence- study material by BharathiarUniversity.
3. Value Education - Study Material by P.K.R Arts College for Women.

SEMESTER – III

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – III	CORE :IX	24CGU09	HIGHER FINANCIAL ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To make the students to understand concepts of admission, retirement and dissolution of partnership concern.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Summarize the basic concepts of Partnership accounts.	K1
CO2	Discuss the different modes of dissolution	K2
CO3	Assess the value of goodwill and purchase consideration.	K3
CO4	Analyse the accounting treatment in case of admission, retirement, death, dissolution and insolvency of partners.	K4
CO5	Construct accounting for sale of partnership to a limited company.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.41	2.44	2.80	2.87	0.52	0.56	1.22

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

COURSE CONTENT

UNIT- I

(17 Hours)

Partnership Accounts

Introduction- Partnership Act, 1932 – Definition and Features of Partnership - Limited Liability Partnership (LLP) – Distinction between Ordinary Partnership and LLP – Main Clauses in Partnership Deed – Powers of Partners - Reconstitution of Partnership Firm (Theory only) – Profit and Loss Appropriation – Fixed and Fluctuating Capital – Treatment of Goodwill in Partnership – Methods of Goodwill Valuation.

UNIT- II

(17 Hours)

Admission of a Partner

Admission of a Partner – Valuation and of Goodwill in Case of Admission of a Partner – Accounting Treatment of Goodwill in Case of Admission of a Partner – Revaluation of Assets and Liabilities – Treatment of Reserves - Computation of New Profit sharing Ratio - Capital Adjustments

UNIT- III

(17 Hours)

Retirement and Death of a Partner

Retirement of a Partner: Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Reserves - Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Installments only - Joint Life Policy – Separate Life Policy

Death of a Partner: Death of a partner – Mode of payment - Calculation of profit up to the date of death of a partner –Special Transactions in case of Death: Joint Life Policy – Separate Life Policy- Payment to Deceased Partner’s Share - Accounting Treatment

UNIT- IV

(17 Hours)

Dissolution and Insolvency of a Partner

Dissolution of a Firm- Circumstances and Consequences of Dissolution - Modes of dissolution – Settlement of accounts – Accounting treatment - Insolvency of Partners - Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method – Maximum loss method.

UNIT- V

(16 Hours)

Sale of Partnership to a Limited Company

Sale of Partnership to a Limited Company – Accounting Treatment – Computation of purchase consideration – Closure of firm’s books – opening the books of new company or purchasing company.

NOTE: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK:

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy T.S. & Murthy A	Financial Accounting	Margham Publications, Chennai.	2016

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M. A & Raman	Advanced Accountancy – Part I	Himalaya Publication, New Delhi	2002
2	Gupta R.L. & Radhaswamy M.	Corporate Accounts “, Theory Method and Application	Sultan Chand & Co., New Delhi	13th Revised Edition 2006
3	Jain S.P.& Narang K.L	Advanced Accounting	Kalyani Publications New Delhi.	2014
4	Reddy & Murthy	Financial Accounting	Margham Publications, Chennai.	2004
5	Shukla M.C., Grewal T.S. & Gupta S.L	Advanced Accountancy	Sultan Chand & Co., New Delhi	2008

WEB REFERENCES:

- <https://www.slideshare.net/Ankushvk/accounting-for-partnership-part-1>
- <https://www.futureaccountant.com/partnership-accounts/>
- <https://www.meritnation.com/cbse-class-12-commerce/accountancy/partnership-accounts-ncert-solutions-2019/accounting-for-partnership-basic-concepts/ncert-solutions>
- <https://www.youtube.com/watch?v=F689z6sPs1g>
- <https://www.extraclass.in/admission-of-a-partner-class-12-notes-pdf/>
- <https://www.youtube.com/watch?v=bMkr6FDoTpY>
- <https://www.youtube.com/watch?v=1HJpOt7P0AA>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE: X	24CGU10	COMMERCIAL LAW	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Remember the various terms defined in the commercial law	K1
CO2	Illustrate the formation of contract, remedies in breach of contract discharge of contract, indemnity and guarantee.	K2
CO3	Identify the duties relating to the bailer, bailee and surety.	K3
CO4	Examine case law with relating to minor, a person of unsound mind, a person disqualified by law, conditions and warranties.	K4
CO5	Assess the validity of an offer, acceptance and person capacity to contract.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	1	1	3
CO2	9	9	9	1	1	1	3
CO3	9	9	9	1	1	1	3
CO4	9	3	9	3	1	1	3
CO5	9	3	9	3	1	1	3
Total Contribution of COs to POs	45	33	45	9	5	5	15
Weighted Percentage of COs contribution to POs	2.41	2.07	2.80	0.78	0.65	0.70	2.28

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(15 Hours)

Contract Act: Law of contract-Law -meaning -Law of contract-Essential elements of valid contract- Types of contract-Offer-Legal rules relating offer-Acceptance-Essential elements of a valid acceptance-Revocation of offer and acceptance - Consideration - Essential elements of a valid consideration.

UNIT- II

(15 Hours)

Capacity and Qualification of Contract: Capacity to contract- Law relating to minor, unsound mind, person disqualified by law-Free consent-coercion-undue-influence- misrepresentation-fraud and mistake- Quasi contract-Contingent Contract-Void agreement

UNIT- III

(14 Hours)

Performance and Remedies of contract: Performance and discharge of contract- Remedies for breach of contract-Contract of Agency- Agency by ratification- Rights and Duties of a Principal and Agent -Conditions and effects- Termination of agency

UNIT- IV

(14 Hours)

Indemnity and Guarantee: Contract of Indemnity and Guarantee-Rights and liabilities of surety-Bailment and pledge.

UNIT- V

(14 Hours)

Sale of Goods Act: Law of sale of goods-Sale and Agreement to sell-Conditions and Warranties-Transfer of ownership-Performance of contract of sale-Carriage of goods.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pillai R.S.N & Bagavathi.V	Business Law	S.Chand & Company Ltd, NewDelhi.	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Kapoor N.D	Business Law	S.Chand&Sons,New Delhi	2017
2	Kathiresan&Radha .V	Commercial Law	Prasanna Publishers& Distributors,Chennai.	2014
3	Shukla M C	Mercantile Law	S.Chand&Sons,New Delhi.	1998

WEB REFERENCES:

1. <https://www.legalmatch.com/law-library/article/what-is-commercial-law.html>
2. <https://www.kbmanage.com/concept/commercial-law>
3. <https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-ii/capacity-to-contract/>
4. <https://www.upcounsel.com/capacity-to-contract-means>
5. <https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/remedies-for-breach-of-contract/>
6. <https://millerlawpc.com/6-remedies-breach-of-contract/>
7. <https://www.gordonsllp.com/whats-difference-indemnity-guarantee/>
8. <https://www.legalserviceindia.com/legal/article-4039-contract-of-indemnity- and-guarantee.html>
9. <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>
10. https://www.indiacode.nic.in/handle/123456789/2390?view_type=browse&sam_handle=123456789/1362

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE: XI ALLIED : III	24CGU11	BUSINESS STATISTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To enable the students to have an insight into the basic statistical techniques those are essential for commerce, economics, business and industry.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability	K1
CO2	Explain the concept based on statistics, measures of central tendency, correlation, regression, time series and probability	K2
CO3	Apply various formulae to solve the problems on statistics, measures of central tendency, correlation, regression, time series and probability.	K3
CO4	Analyze the relations between Mean Median, Mode, correlation and regression	K4
CO5	Evaluate the problems on statistics, measures of central tendency, correlation, regression, time series and probability	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	1
CO4	9	9	9	9	3	3	1
CO5	9	9	9	9	3	3	0
Total Contribution of COs to POs	45	45	45	45	15	27	8
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	3.92	1.96	3.76	1.22

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;

9–High correlation between COs and POs

COURSE CONTENT

UNIT- I

(12 Hours)

Statistics: Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and Tabulation – Diagrammatic and Graphical representation.

UNIT- II (12 Hours)

Measures of Dispersion: Mean Median, Mode, Geometric Mean and Harmonic Mean - Merits and demerits.

UNIT- III (12 Hours)

CORRELATION: Meaning - Definition –Scatter diagram, Karl Pearson’s co- efficient of correlation, Spearman’s Rank correlation, advantages and limitations of correlation.

REGRESSION: Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT- IV (12 Hours)

Time Series Analysis: Definition of Time Series-Components of Time Series- Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Advantages and Disadvantages.

UNIT- V (12 Hours)

Probability: Definition –Concept –Addition and Multiplication theorems only

Note: Distribution of Marks: Theory 20% and Problem 80%

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Navnitham.P.A.	Business Mathematics and Statistics	Jai Publishers, Trichy.	2016-17

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi.	2016-17
2	Vittal.P.R	Mathematical Statistics	Margham Publishers	2013

WEB REFERENCES:

1. <https://www.slideshare.net/VarunPremVaru/diagrammatic-and-graphical-representation-of-data>
2. <https://www.youtube.com/watch?v=jmhtmVB8Hao>
3. [https://www.brainkart.com/article/Harmonic-Mean-\(H-M-\)_35082/](https://www.brainkart.com/article/Harmonic-Mean-(H-M-)_35082/)
4. <https://365datascience.com/tutorials/statistics-tutorials/coefficient-variation-variance-standard-deviation/>
5. <https://vittana.org/12-advantages-and-disadvantages-of-correlational-research-studies>
6. <http://practicalcryptography.com/miscellaneous/machine-learning/linear-prediction-tutorial/#:~:text=To%20determine%20our%20linear%20model,%3E%200.82%20...%20etc.>
7. <https://www.tableau.com/learn/articles/time-series-analysis#:~:text=Time%20series%20analysis%20is%20a,data%20points%20intermittently%20or%20randomly.>
8. <https://www.slideshare.net/somyabagai/least-square-method-20593774>
9. <https://www.youtube.com/watch?v=94AmzeR9n2w>
10. <https://www.slideshare.net/kaurab/basic-probability-32287396>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – IV	ABILITY ENHANCEMENT : I	24AEU01	INFORMATION SECURITY	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	-	50

PREAMBLE:

To learn about the basics of Information Security

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the fundamental concepts of Information Security, Risk and Security policies	K1
CO2	Discuss the concepts of Risks, vulnerabilities, ethical and privacy issues	K2
CO3	Apply the ideas in security planning and construct the policies	K3
CO4	Categorize the Privacy, Ethical Issues, Laws, Software Issues and Crimes	K4
CO5	Summarize Cryptography, cipher text and threats in information security	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	1	1
Total Contribution of COs to POs	45	45	45	45	27	25	19
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	3.92	3.53	3.48	2.89

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (4Hours)

Introduction to Information Security: Principles, Concepts and Definitions - The need for Information Security - Benefits of Information Security. The Security Problem in Computing: The Meaning of Computer Security –Computer Criminals.

UNIT- II (5Hours)

Information Risk : Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures

UNIT- III (5Hours)

Security Planning :Administering Security: Security Planning - Security Planning Team Members - Assuring Commitment to a Security Plan - Business Continuity Plan - Incident Response Plan - Organizational Security Policies, Physical Security.

UNIT- IV (5Hours)

Privacy and Ethical Issues in Information Security: Legal Privacy and Ethical Issues in Information Security: Protecting Programs and Data - Information and the Law - Rights of Employees and Employers - Software Failures - Computer Crime - Ethical Issues in Information Security.

UNIT- V (5Hours)

Cryptography: Cryptography: Introduction to Cryptography - What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers -Transposition Ciphers.

TEXT BOOK:

1. Sumitra Kisan and D.ChandrasekharRao,Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology(FormerlyUCE,Burla) urla, Sambalpur, Odisha.

REFERENCE BOOK:

1. Andy Taylor (Editor) ,David Alexander, Amanda Finch &David Sutton, Information Security Management Principles An ISEB Certificate , The British Computer Society. 2008

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – IV	NON- MAJOR ELECTIVE	24NMMU01A	INDIAN WOMEN AND SOCIETY	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	-	50

PREAMBLE:

To familiarize students with the specific cultural contexts of women in India

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Know women status in Indian society as an academic discipline	K1
CO2	Interpret the various roles of women, challenges and issues faced by them in the society	K2
CO3	Find out solutions to their legal issues and protect themselves from the violence against women	K3
CO4	Critically analyze the lifestyle and challenges of women	K4
CO5	Discuss the importance of women health and issues related to women in general	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	0	0	0
CO2	9	9	9	9	3	0	3
CO3	9	9	9	9	9	9	9
CO4	3	3	3	9	9	9	9
CO5	3	3	1	1	1	9	9
Total Contribution of COs to POs	33	33	31	37	22	27	30
Weighted Percentage of COs contribution to POs	1.77	2.07	1.93	3.22	2.88	3.76	4.57

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (4 Hours)

Historical Background: History of Women's status from Vedic times, Women's participation in India's Pre and Post Independence movement and Economic Independence, fundamental rights and importance of women in Modern Society

UNIT- II (5Hours)

Role of Women (Challenges & remedies): Women in Family, Agriculture, Education, Business, Media, Defence, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

UNIT- III (5Hours)

Women and Health: Women and health issues, Malnutrition, Factors leading to anemia, Reproductive maternal health and Infant mortality, Stress

UNIT- IV (5Hours)

Issues of Women: Women's issues, Dowry Related Harassment and Dowry Deaths, Gender based violence against women, Sexual harassment, Loopholes in Practice to control women issues.

UNIT- V (5Hours)

Women Empowerment: Meaning, objectives, Problems and Issues of Women Empowerment, Factors leading to Women Empowerment, Role and Organization of National Commission for Women, Central and State Social Welfare Board for Women Empowerment, Reality of women empowerment in the era of globalization.

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mala Khullar	Writing the Women's Movement: A Reader	Zubaan	2005
2	IAWS	The State and the Women's Movement in India	IAWS, Delhi	1994
3	Kosambi, Meera	Crossing Thresholds: Feminist Essays in Social History	Permanent Black	2007
4	T Rowbotham, Sheila	Hidden from History: Women's Oppression and the Fight against It	Pluto Press, London	1975
5	Susheela Mehta	Revolution and The Status of Women	Metropolitan Book co.pvt ltd, New Delhi	1989

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – III	CORE : XII	24CGU12	CORPORATE ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE:

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Summarize the concepts of shares, debentures, goodwill and procedure for liquidation of companies.	K1
CO2	Identify the types of shares and debentures	K2
CO3	Distinguish between voluntary winding up and compulsory winding up of companies.	K3
CO4	Determine the managerial remuneration of a company	K4
CO5	Compute valuation of goodwill and valuation of shares.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.41	2.44	2.80	2.87	0.52	0.56	1.22

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation;
9-High Correlation between COs and POs**

COURSE CONTENT

UNIT- I (17 Hours)

Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – Pure underwriting (Problems only) – Partial Underwriting (Theory only) – SEBI and DEMAT Account (Theory only)

UNIT- II (18 Hours)

Redemption of Preference Shares and Debentures:

Redemption of preference Shares: Redemption without Fresh Issue of Shares-Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only.

UNIT- III (17 Hours)

Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method.

UNIT- IV (16 Hours)

Final Accounts of Companies:

Final Accounts of Companies (New Format) – Calculation of Managerial Remuneration (Simple problems only).

UNIT- V (16 Hours)

Liquidation of Companies:

Liquidation-meaning- modes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account.

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy .T.S & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy. M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari. K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

1. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1
5. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
6. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
7. <https://www.slideshare.net/cpjcollege/corporate-accounting-125032473>
8. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE : XIII ALLIED :IV	24CGU13	BUSINESS ECONOMICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE:

To equip the learners with the basic concepts of economic laws/theories relevant to business

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Paraphrase the different economic terminologies and laws	K1
CO2	Illustrate the important economic concepts and theories applied in business economics	K2
CO3	Identify the factors determining demand, elasticity of demand and supply	K3
CO4	Examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.	K4
CO5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	9	3	3	1	1	1
Total Contribution of COs to POs	45	45	39	15	5	5	5
Weighted Percentage of COs contribution to POs	2.41	2.82	2.43	1.31	0.65	0.70	0.76

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(12 Hours)

Business Economics: Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization- Sales maximization-Rate of growth-Objectives of Firm in different economic systems

UNIT- II (12 Hours)

Utility Analysis: Law of diminishing marginal utility-Law of Equi-Marginal utility- Indifference curve. Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand- Price, Income and Cross demand-Demand estimation and Demand forecasting-types

UNIT- III (12 Hours)

Production function: Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue- Types of cost of production-Long run and short run cost curve.

UNIT- IV (12 Hours)

Product pricing: Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry-Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve.

UNIT- V (12 Hours)

Factor pricing:
Marginal Productivity Theory-Theories of Rent-Wages-Interest–Profit.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Sundaram K.P.M & Sundaram E.N.	Business Economics	S.Chand & Publications	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications PvtLimited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

WEB REFERENCES:

- <https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf>
- https://studentzone-ngasce.nmims.edu/content/Business%20Economics/Business_Economics_Book_trOWJ916T5.pdf
- <https://www.ncertbooks.guru/b-com-economics-notes/>
- http://gurukpo.com/Content/B.Com/Business%20_Economics-B.Com.pdf
- <https://old.mu.ac.in/wp-content/uploads/2020/01/FYBCOM-BUSSINES-ECO-I-Eng.pdf>
- <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
- <https://www.tutor2u.net/economics/reference/business-economics-diagram-in-your-pocket>
- https://www.indiaonline.com/article/news-top-story/economics-for- everyone-%E2%80%93-economics-and-concept-of-curves-115070200254_1.html

Category	Course Type	Course Code	Course Title	Contact Hours/ Semester	Credits
PART - III	CORE: XIV PRATICAL - I	24CGU14	Computer Applications Practical - I C Programming	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	40	60	100

PREAMBLE

To learn, practice and innovate using C language.

COURSE OUTCOME

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Define the basics of arithmetic operations using C tokens.	K1
CO2	Choose the True/ False statements for checking the given numbers using decision making.	K2
CO3	Classify the given input based on iteration process	K3
CO4	Analyze the array operations in various formats	K4
CO5	Define the use of functions , structure and union	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	3	3	3	3	3	3
CO3	9	3	3	3	3	3	3
CO4	9	3	3	3	3	3	3
CO5	9	3	3	1	1	1	0
Total Contribution of COs to POs	45	21	21	13	13	13	12
Weighted Percentage of COs Contribution to POs	2.41	1.31	1.31	1.13	1.70	1.81	1.83

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and Pos .As per UGC Notification

COURSE CONTENT

1. Write a C program to print character data types.
2. Write a C program to illustrate Arithmetic operators.
3. Write a C program to illustrate Relational operators.
4. Write a C program to illustrate Logical operators.
5. Write a C program to illustrate Bitwise operators.
6. Write a C program to find the largest of three numbers.
7. Write a C program to check whether the given year is leap year or not.
8. Write a C program to print the entered digit in word form.
9. Write a C program to find whether the given number is prime or not.
10. Write a C program to count the number of digits in the given number.
11. Write a C program to reverse a 3- digit number.
12. Write a C program to print Right half Pyramid. (star/ numbers/ alphabets)
13. Write a C program to print Full half Pyramid. (star/ numbers/ alphabets)
14. Write a C program to print Inverted Left half Pyramid. (star/ numbers/ alphabets)
15. Write a C program to print Rhombus Pattern. (star/ numbers/ alphabets)
16. Write a C program to print Hollow Square Pattern. (star/ numbers/ alphabets)
17. Write a C program to print Hollow Inverted Full Pyramid Pattern. (star/ numbers/ alphabets)
18. Write a C program to print Hollow Diamond Pattern. (star/ numbers/ alphabets)
19. Write a C program to print Floyd's Triangle. (star/ numbers/ alphabets)
20. Write a C program to sort the 1D-array in the ascending order.
21. Write a C program to print the largest and the second largest element of the 1D-array.
22. Write a C program to search an element in the given 1D-array.
23. Write a C program to remove the duplicate elements in the given 1D-array.
24. Write a C program to insert an element in the given list of sorted 1 D-array.
25. Write a C program to transpose a given matrix. (2d-array)
26. Write a C program to access and to print the 1D array elements using pointers.
27. Write a C program to swap two numbers using pointers.
28. Write a C program to count the number of vowels in a string using null character.
29. Write a C program to access and to print the string using pointers.
30. Write a C program to copy the content of one string to another string using pointers.
31. Write a C program to add two numbers using function.
32. Write a C program to check whether the given string is palindrome or not.
33. Write a C program to swap 2 numbers using functions.
34. Write a C program to sort the numbers in the descending order using functions.
35. Write a C program to find the factorial if given number using recursive method.
36. Write a C program to print the Fibonacci series using recursive method.
37. Define a structure that will describe the following information. Student name, Class, Roll number, Subject, Marks and Total. Using student declare an array stu_list with 30 elements. Write program in C to read the information about all the 30 students and to display the information.
38. Define a union that will describe the following information. Student name, Class, Roll number, Subject, Marks and Total. Using student declare an array stu_list with 30 elements. Write program in C to read the information about all the 30 students and to display the information.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – IV	SKILL ENHANCEMENT : I	24SECGU01	COMPUTER APPLICATIONS IN BUSINESS	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	-	50

PREAMBLE:

To equip the learners with fundamental concepts of computer and its application in business.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Posses the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, Management information system	K1
CO2	Describe the functions of operating system, data processing UNIT-s, internet and E-Commerce	K2
CO3	Use of computer system, MIS to automate the routine work in various areas of business	K3
CO4	Analyze the ethics of programming and use appropriate tools for a computer program	K4
CO5	Discover the innovative use of programming and information system	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	9	3	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	33	11
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	3.92	1.96	4.59	1.67

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(7 Hours)

Computer: Introduction – Meaning – Characteristics – Generation Classifications of Computer - Computer Application in modern business. Hardware, Software, Human ware.

UNIT- II

(7 Hours)

Anatomy of Computer: Input UNIT--Output UNIT--Storage devices-Operating Systems: Meaning-Functions-Types- Programming: Meaning-Classifications of Programming languages-Language Processors- Programming Tools

UNIT- III

(7 Hours)

Networks: Components- Types of networks: LAN, WAN, MAN-Internet Vs Intranet-Extranet-Internet: Meaning-History-Development of Internet-WWW-Searching on the net- benefits on the internet

UNIT- IV

(7 Hours)

Ecommerce: Definition- E-Commerce Vs Traditional Commerce-Features of E- Commerce-Reasons for the growth of E-Commerce-E-Commerce Basic Concepts-Elements, Models, Importance of E- Commerce-Email: Meaning-Types-Operations-Benefits

UNIT- V

(8 Hours)

Artificial Intelligence: Introduction-Needs-History-Architecture-Applications of AI: Banking, Business, Education and finance

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Parameswaran .R	Computer Application in Business	S.Chand Publications, New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon and Mathew Leon	Fundamentals of Information Technology	Vijay Nicole Imprints Private Limited, Chennai	2009
2	Rajaraman .V	Introduction to Information Technology	Prentice Hall India Pvt., Limited, New Delhi	2015

WEB REFERENCES:

1. <https://ncert.nic.in/textbook/pdf/kecs101.pdf>
2. <https://ocw.mit.edu/courses/sloan-school-of-management/15-561-information-technology-essentials-spring-2005/lecture-notes>
3. <https://www.d.umn.edu/~rmaclin/cs1011/index.html>
4. <http://teamslive.com/DOWNLOADS/Bharathiar%20University%20Study%20Materials/UG/B.Com%20Computer%20Application/First%20Year/Introduction%20to%20Information%20Technology.pdf>
5. http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf
6. <https://app1.unipune.ac.in/external/syllabus/Computer-Concept-RanjeetPatil-Wani-Sir-27-4-15.pdf>
7. https://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01_Introduction_%20to_comp uters.pdf

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – IV	ABILITY ENHANCEMENT:II	24AEU02	CONSUMER RIGHTS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	-	50

PREAMBLE:

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Memorize the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K1
CO2	Explain the Consumer Protection Law in India	K2
CO3	Impart sound practical grounding about the practice of consumer law and the procedure Followed	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K4
CO5	Analyze the knowledge and skills needed for a career in this field	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	0	1
CO2	9	9	9	9	1	0	1
CO3	9	9	9	3	3	1	1
CO4	9	3	1	1	3	3	3
CO5	9	1	3	0	9	9	9
Total Contribution of COs to POs	45	31	31	22	17	13	15
Weighted Percentage of COs contribution to POs	2.41	1.94	1.93	1.91	2.22	1.81	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I :

Conceptual Framework

(6Hours)

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Experiencing and Voicing satisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining.

Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT- II :

The Consumer Protection Law in India

(5 Hours)

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT- III :

Grievance Redressal Mechanism under the Indian Consumer Protection Law: (5 Hours)

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT- IV :

Role of Industry Regulators in Consumer Protection

(4 Hours)

1. Banking: RBI and Banking Ombudsman
2. Insurance: IRDA and Insurance Ombudsman
3. Tele communication: TRAI
4. Food Products: FSSAI
5. Electricity Supply: Electricity Regulatory Commission
6. Real Estate Regulatory Authority
- 7.

UNIT- V : Contemporary Issues in Consumer Affair

(4Hours)

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: UNIT- 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). *Globalization and Consumerism: Issues and Challenges*, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin

Books.

1. E-books :-www.consumereducation.in
2. Empowering Consumerse-book,
3. ebook,www.consumeraffairs.nic.in
4. *The Consumer Protection Act, 1986 and its later versions.*www.bis.org

Articles

1. Misra Suresh, (Aug 2017) “Is the Indian Consumer Protected? One India One People.
2. Raman Mittal, Sonkar Sumitand Parineet Kaur (2016) Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models, Journal of Consumer Policy.
3. Chakravarthy, S. (2014). MRTP Act metamorphoses into Competition Act. CUTS Institute for Regulation and Competition Position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). Consumer, Consumerism and Consumer Protection, Abhijeet Publications.
6. Kapoor Sheetal (2010) “Advertising-An Essential Part of Consumer’s Life-Its Legal and Ethical Aspects”, Consumer Protection and Trade Practices Journal, October 2010.
7. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No.2. pp.51-57.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
3. *Consumer Voice*”, Published by VOICE Society, New Delhi.

Websites:

1. www.ncdr.nic.in
2. www.consumeraffairs.nic.in
3. www.iso.org.
4. www.bis.org.in
5. www.consumereducation.in
6. www.consumervoice.in
7. www.fssai.gov.in
8. www.cercindia.org

SEMESTER -V

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XV	24CGU15	DIRECT TAX LAWS AND PRACTICE	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Spell out the definitions of assessment year, previous year, assesses and various heads of income under Income Tax Act, 1961.	K1
CO2	Describe the concepts of income, exempted income, residential status of assesses, basis of charge and various provisions and rules under Income Tax Act including permissible deductions and set-off and carry forward of losses.	K2
CO3	Apply the income tax provisions, tax rate slabs, rebate and surcharge in computation of total income and income tax liability of individuals.	K3
CO4	Analyze the deductions permissible under section 80 C to 80 U.	K4
CO5	Determine the tax liability of an individual	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	9	9	3	3	3	3
CO3	9	9	3	3	3	3	9
CO4	9	9	3	3	1	3	9
CO5	9	9	3	3	1	3	9
Total Contribution of COs to POs	45	45	27	15	11	15	33
Weighted Percentage of COs contribution to POs	2.41	2.82	1.68	1.31	1.44	2.09	5.02

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I (16Hours)

Basic Concepts of Income tax :Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of Charge -Residential status –Scope of Total Income – Exempted incomes.

UNIT- II (17Hours)

Heads of Income – I: Income from Salaries - Income from House property.

UNIT- III (17 Hours)

Heads of Income – II: Profits and Gains of Business or Profession – Income from other sources

UNIT- IV (17 Hours)

Heads of Income –III & Deductions: Capital gains–Deductions from Gross Total Income.

UNIT- V (17 Hours)

Tax Liability and Tax Planning: Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types, Tax evasion Vs Tax Avoidance .

Note: Distribution of Marks: 40% Theory and 60% Problems.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi,	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K.International Publishers,NewDelhi	2017
3	Mehrotra.H.C.	Income TaxLaw & Accounts	Sahithya Bhavan Publishers,Agra	2017

WEB REFERENCES:

1. <https://www.scribd.com/doc/48730434/B-Com-INCOME-TAX-STUDY-MATERIAL>
2. <https://gurujionlinestudy.com/income-tax-law-accounts-study-material-notes-in-hindi/>
3. <https://www.slideshare.net/puneetarora171/residential-status-26793962>
4. <https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act>
5. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
<https://cleartax.in/s/80c-80-deductions>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE: XVI	24CGU16	BUSINESS ANALYTICS	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To develop programming skills in Python for effective decision making in business

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the basic concepts data, big data , Object Oriented Programming Concepts (OOPs), programming in Python, control structure, list and string functions, python file operations and summon up the various terminology used in Tableau software.	K1
CO2	Visualize the python program using Python comments, control structures, list and visualize the data using tableau charts, data on the web and time series analysis	K2
CO3	Applying the python scripts , python comments to create tables and files. experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.	K3
CO4	Analyze the need of different business application fields by running a python programs using different python functions and solve the business issues in pertaining to business by applying tableau programs	K4
CO5	Evaluate business analysis techniques for decision making using python. forecasting the business activity efficiently by using tableau forecasting methods	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	3	1
CO4	9	3	9	3	1	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.41	2.07	2.43	2.35	1.70	3.76	1.07

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(15 Hours)

Introduction to data:

Data – Big Data - Types of Data, Types of Digital Data, Types of data sets – Data quality - Data Collection, Data mining - Data warehousing–DBMS – RDBMS - **Business Analytics:** Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, dealing with missing or incomplete data.

UNIT- II

(14 Hours)

Object oriented Programming Concepts (OOPs) with Python:

Installation of Python- Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. Python- numbers, strings, variables, operators, Input/output statements. **Control Structures:** if statement, if-else statement – **looping statement:** While and for loops .**Collections:** List –set - tuple and dictionary.

UNIT- III

(14 Hours)

File and Database Concepts in Python: Introduction of Library, PANDAS,Mathlab,Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines(). Understanding write functions, write() and writelines() .Connecting to a database, Creating Tables, INSERT, UPDATE, DELETE and READ operations, Transaction Control, Disconnecting from a database, Exception Handling in Databases.

UNIT- IV

(14 Hours)

Introduction to Tableau:

Business Intelligence (BI) Evolution- Introduction to Tableau- Getting started - Tableau file- Data Types and Terminology–Work sheet. **Data visualization:** Types of charts-calculated field and Parameters-Bins-Table calculations. **Tableau dashboard:** Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points .

UNIT-V

(15Hours)

Level of Detail Calculations:

Row level access and column level access-Control charts-Using INDEX to sort multiple columns-SQL Overview- Joins- UNION vs UNION ALL, WITH Statements. **Time Series Analysis and Forecasting:** Perform calculations with time series data in Tableau.

REFERENCE BOOKS:

S. No	Authors	Title	Publishers	Year of Publication
1.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014
2.	Charles Dierbach	Introduction to Computer Science using Python	Wiley Publication	2015
3.	Frank J. Ohlhorst,	Big Data Analytics	1st Edition, Wiley	2012
4.	Jake VanderPlas	Python Data Science Handbook - Essential Tools for Working with Data,	O'Reilly Media, Inc Publication	2016
5.	Kenneth Lambert	Fundamentals of Python: First Programs	Cengage learning Publishers	First edition, 2012 (ISBN-13:978-1337560092)
6.	Michel Dawson	Python Programming for Absolute Beginners	Third Edition, Course Technology Cengage Learning Publications,	2013
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Willey publications	2014
8.	Wesley J. Chun	Core Python Applications Programming	3rd Edition , Pearson Education	2016

WEB REFERENCE:

1. <https://books.goalkicker.com/PythonBook/>
2. https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf
3. https://www.tutorialspoint.com/python/python_tutorial.pdf
4. <https://www.youtube.com/watch?v=b093aqAZiPU>
5. <https://www.slideshare.net/ranpararipal/python-final-ppt>
6. https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_power_point_ppt_presentation
7. <https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf>
8. <https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf>
9. <http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf>
10. <https://oiipdf.com/download/22138>
11. <https://www.analyticsvidhya.com/blog/2017/07/data-visualisation-made-easy/>
12. <https://www.tableau.com/learn/articles/data-visualization>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE : XVII PRACTICAL-II	24CGU17	COMPUTER APPLICATIONS PRACTICAL –II (ADVANCED EXCEL)	60	2

CONTACT HOURS PER WEEK: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	40	60	100

PREAMBLE:

To explore the practical applications advanced Ms-Excel in business situations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall mathematical and logical functions in MS Excel.	K1
CO2	Use different formulas and functions for the business exercises	K2
CO3	Categorize the vlookup, countif, sumif, macros and other logical formulas	K3
CO4	Estimate the net profit or loss, financial position, average sales and closing inventory	K4
CO5	Adapt the vlookup, macros, countif, reference cell and other logical functions for the real time business.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	3	1	1
CO4	9	3	9	9	3	0	1
CO5	9	3	3	3	3	0	0
Total Contribution of COs to POs	45	33	39	39	21	7	8
Weighted Percentage of COs contribution to POs	2.41	2.07	2.43	3.39	2.75	0.97	1.22

**Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.**

LIST OF PROGRAMS

1. Preparation of Financial Statement using Sum Functions
2. Generation of Automatic Invoice Bill using vlookup & macros
3. Preparation of employees attendance using count if
4. Presentation of Company's Growth using charts & pivot table
5. Preparation of Sales report using count if, maximum, minimum, sum, average
6. Preparation of Salary sheet using logical formulas
7. Preparation of Automatic report card
8. Designing a form
9. Automated inventory management
10. Record maintenance in sales & purchase entry
11. Automatic ID Card generation based on cell value
12. Generate BAR Code
13. Interest & Loan Calculation
14. Preparation of Marksheet using Goal Seek
15. Creating Debit & Credits Ledger account
16. Creating Day book report
17. Total Income Calculation
18. TDS deduction, Deposit, return in Excel sheet

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE: XVIII	24CGU18A/ 24CGU18B/ 24CGU18C	INSTITUTIONAL TRAINING / APPRENTICESHIP TRAINING / MINI PROJECT	-	1

Contact hours per week: Nil

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	100	-	100

PREAMBLE:

To expose the students to real work of environment experience and to gain the knowledge through hands on observation and job execution.

COURSE OUTCOM:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the various practical thoughts about business	K1
CO2	Demonstrate the domain knowledge of business	K2
CO3	Apply the business knowledge in solving the problems in the organization	K3
CO4	Compare the theory with practical concepts of business	K4
CO5	Evaluate critically the policies, practices, theories of business	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	3	3	3	3
CO3	9	3	3	3	1	3	1
CO4	9	3	3	1	1	1	1
CO5	9	1	1	1	1	1	1
Total Contribution of COs to POs	45	25	25	17	9	17	9
Weighted Percentage of COs contribution to POs	2.41	1.56	1.56	1.48	1.18	2.36	1.37

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and Pos

Rules Governing Institutional Training

- Each student should undergo Institutional Training during fourth semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organizations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional training Report (two copies) within 45 days after reopening of the college for the fifth semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 100 marks.
- Break up of 100Marks: **Work Diary: 20 Marks Evaluation of Report: 40 Marks**
Viva - voce Examination: 40 marks Total: 100marks
- For a pass in Institutional Training, the student should secure a minimum of 40% Marks (40 Marks)
- The result will be published along with the V End Semester Examinations.
- The final mark list will be handed over to the Controller of Examination.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core: XIX (Open Elective)	24CGUOE1	BASICS OF ACCOUNTING	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE (For Other Major Students)

To equip the students with the fundamental principles of accountancy for sole trading concerns

COURSE OUTCOME

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger and different types of subsidiary books.	K1
CO2	Familiarise the concept of accounting equation, types of accounts, golden rules of accounting, trial balance and final accounts.	K2
CO3	Develop the application skills in preparation of ledger accounts and final accounts.	K3
CO4	Analyse the assets and liabilities in the balance sheet.	K4
CO5	Evaluate the financial position of a business.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	3	3	1	1
CO3	9	9	3	3	3	1	1
CO4	9	3	3	1	1	1	1
CO5	3	3	3	1	0	1	1
Total Contribution of COs to POs	39	33	27	17	10	7	5
Weighted Percentage of COs Contribution to POs	2.09	2.07	1.68	2.00	0.92	0.42	1.07

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I (10 Hours)

Introduction to Accounting: Accounting – meaning and definition – need – steps – objectives – advantages – limitations – users of accounting information – book keeping Vs accounting – double entry system – dual aspects – advantages of double entry system – types of accounts – personal account, real account and nominal account – golden rules of accounting – accounting terms – accounting equation – accounting cycle.

UNIT- II (10 Hours)

Journal and Ledger: Journal – meaning and definition – format – recording business transactions in journal with narration. Ledger - meaning and definition – format – posting journal entries in ledger.

UNIT- III (10 Hours)

Subsidiary Books: Meaning – benefits – types – purchase book, sales book, purchase return book, sales return book, bills receivable book, bills payable book, petty cash book and cash book with single, double and triple columns.

UNIT- IV (10 Hours)

Trial Balance: Meaning – objectives – methods of preparing trial balance – preparation of trial balance from the balances extracted from the ledger accounts – errors disclosed by trial balance – errors not disclosed by trial balance)

UNIT- V (8 Hours)

Final accounts: Introduction – preparation of trading account, profit and loss account and balance sheet with simple adjustments – closing stock, outstanding expenses, prepaid expenses, accrued income and income received in advance.

Note: Distribution of Marks: Theory- 40% and Problems- 60%.

TEXT BOOKS:

S.No	Authors	Title	Publisher	Year of Publication
1	Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012
2	Vinayakam.N, Mani.P.L & Nagarajan.K.L	Principles of Accountancy	S.Chand & Sons, New Delhi, New Delhi	2002

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi, New Delhi	2003
2	Gupta.R.L, Gupta.V.K & Shukla.M.C	Financial Accounting	S.Chand & Sons, New Delhi	2009
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

Category	Component	CourseCode	Course Title	Contact Hours / Semester	Credits
PART – III	CORE :XX ELECTIVE-I	24CGU19A	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To equip the students to acquire entrepreneurial skill to start up a business.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the basic terms such as entrepreneurs, entrepreneurship, interpreneurs, micro, small, and medium enterprises, start-ups, project finance, incentives and subsidies and industrial sickness.	K1
CO2	Explain the domain concepts of entrepreneurship particularly objectives of entrepreneurship development programme, comparison of micro, small,medium industries with large scale industries, causes, symptoms and consequences of industries sickness.	K2
CO3	Apply new ideas, creative and innovative skills in innovative start ups.	K3
CO4	Analyze the business environment to identify business opportUNIT-ies and contribution of women entrepreneurs, problems of start-ups, social cost benefits analysis and risk analysis.	K4
CO5	Evaluate the efficacy of different entrepreneurial strategies, phases of entrepreneurship development programme, the system of appraisal and rehabilitation of sick UNIT-s.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	1
CO2	9	9	9	9	1	1	1
CO3	9	9	3	3	3	1	3
CO4	9	3	3	1	1	0	1
CO5	9	3	3	1	1	0	1
Total Contribution of COs to POs	45	33	27	23	7	3	7
Weighted Percentage of COs contribution to POs	2.41	2.07	1.68	2.00	0.92	0.42	1.07

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I (12 Hours)

Entrepreneurship - An overview: Meaning - need - Objectives and Phases - Traits, functions and types of Entrepreneur - Intrepeneur - Women Entrepreneur - Entrepreneurship development Programmes - Role of Entrepreneurship in economic development.

UNIT- II (12 Hours)

Small Scale Industry and Startups: Definition, meaning and importance of small scale industry - classification - scope - investment criterion - steps in starting small scale industry - factors influencing the choice of organization - Micro, Small and Medium Enterprises(MSME) - UDYOG AADHAR- Establishing entrepreneurial system - Product reserved for small scale industrial UNIT-s.

Start Ups: Meaning - Start up initiative by the Government - Innovations - Sources of finance for start up - Venture capital - Strategies for the success of start ups - Problems of start ups - Start up in India-Introduction to Industry 4.0

UNIT- III (12 Hours)

Project Identification: Selection of a project - Project formulation - Technical, commercial, economic, financial and management appraisal - Social cost benefit analysis - Project risk analysis - Preparation of feasibility report -Project review.

UNIT- IV (12 Hours)

Project Financing: Project cost estimation - Sources of finance - Institutions assisting entrepreneurs - SFC"s(TIIC), IFCI, SISI, SIDCO, NSIC, SIPCOT - role of commercial banks - Incentives and subsidies - CROWD FUNDING and ANGEL INVESTORS -export incentives - consultancy services - role of DIC in Consultancy Services.

UNIT- V (12 Hours)

Industrial Sickness: Meaning and causes of industrial sickness - symptoms, diagnosis, consequences of industrial sickness - measures to prevent industrial sickness - rehabilitation of sick UNIT-s - steps taken by the Government to remove industrial sickness

TEXT BOOKS:

Author	Title	Publisher	Year of Publication
Gorden .E &Natarajan .K	Entrepreneurial Development	Himalayas publication house, New Delhi	2013
Vasant Desai	Small Scale Industriesand Entrepreneurial	Himalayas publication house, New Delhi	2011
Vasant Desai	Project Management and Entrepreneurship	Himalayas publication house, New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Gupta C. B & Srinivasan N.P	Entrepreneurial Development	S,Chand &sons, New Delhi	2014
2.	Khanha S.S	Entrepreneurial Development	S,Chand &sons, New Delhi	2014
3.	Murthy C.S.V	Small Scale Industries and	Himalaya publication house, New Delhi-2011	2011
4.	Natarajan, K	Project Management	New age international (p) LTD, Publishers, New Delhi	2007
5.	Subba Rao. K.V	Project Management	Adhithiyam publishers & Distributors, New Delhi-2002	2002

WEB REFERENCES:

- <https://www.investopedia.com/terms/e/entrepreneur.asp>
- <https://freebcomnotes.blogspot.com/2016/05/intrepreneur-and-its-types.html>
- <https://www.slideshare.net/PriyankaPayalPareek/women-entrepreneurship-60858559>
- <https://www.yourarticlelibrary.com/entrepreneurship/entrepreneurship-development-programmes-meaning-need-and-objectives-of-edp/40707>
- <https://www.slideshare.net/SimranKaur116/entpreneurial-development-programme>
- <https://www.slideshare.net/Vikky991991/small-scale-industry-76753675>
- <https://cleartax.in/s/small-scale-industries-ssi>
- <https://www.slideshare.net/NileshSarda2/startup-india-ppt>
- <https://www.forbes.com/sites/bernardmarr/2018/09/02/what-is-industry-4-0-heres-a-super-easy-explanation-for-anyone/?sh=556aa70a9788>
- <https://qsstudy.com/business-studies/project-identification>
- <https://www.slideshare.net/avz1227/project-identification-report-44126753>
- <https://www.bankbazaar.com/personal-loan/project-financing.html>
- <https://www.slideshare.net/corporatebridge/project-financing-in-india>
- <https://businessjargons.com/industrial-sickness.html>
- https://www.academia.edu/32612049/REHABILITATION_OF_SICK_INDUSTRIAL_UNIT-S

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE :XX ELECTIVE I	24CGU19B	BUSINESS FINANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To make the students to understand the finance functions, traditional and modern role of business finance.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Summon up the various jargons used in Business Finance	K1
CO2	Describe the different concepts of finance, financial planning, capitalization, capital structure, capital budgeting and cost of capital	K2
CO3	Select the best financial plan, capital structure and sources of finance	K3
CO4	Examine the procedures of financial planning, theories of capitalization, pattern of capital structure, process of capital budgeting and cost of capital	K4
CO5	Verify the efficacy of the sound financial plan, capitalization theories, capital budgeting techniques and cost of capital	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	1
CO2	9	9	9	9	1	1	1
CO3	9	9	3	3	3	1	3
CO4	9	3	3	1	1	0	1
CO5	9	3	3	1	1	0	1
Total Contribution of COs to POs	45	33	27	23	7	3	7
Weighted Percentage of COs contribution to POs	2.41	2.07	1.68	2.00	0.92	0.42	1.07

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (12 Hours)

Business Finance: Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts factors affecting financial decisions.

UNIT- II (12 Hours)

Financial Planning: Meaning – Need – types - essentials of a sound financial plan – consideration in formulating financial plans – steps in financial planning- estimating long term and short term financial needs- limitations of financial planning.

UNIT- III (12 Hours)

Capitalization and Capital Structure :Capitalization : Meaning- Modern concepts of capitalization- Need-Theories of capitalization- Over Capitalisation and Under Capitalisation– Causes, effects, Merits and demerits-Remedies–Watered Stock .

Capital Structure: Definition -Need-Pattern of capital structure- Determinants of Capital structure- Theories of capital structure- Net Income approach, Net Operating Income approach, Modigliani & Miller Approach, Capital Gearing.(simple problems in Theories of capital structure).

UNIT- IV (12 Hours)

Capital Budgeting: Meaning –Importance-Process of capital budgeting- capital budgeting techniques-Payback Period method, Average Rate of Period method(ARR), Net Present Value method(NPV),Internal Rate of Return method(IRR), Profitability Index Method(PI),Limitations of capital budgeting.(Simple Problems)

UNIT- V (12 Hours)

Cost of capital and Sources of Finance: Cost of capital: Meaning- Concepts-Calculation of Cost Debt, Cost of preference capital, Cost of equity capital, Cost of retained earning- weighted average cost of capital.

Sources of finance: Classification- Long term sources-Equity shares, preference shares, Bonds and debentures, fixed deposits- short term sources- Internal financing-Lease financing-Features- Merits and demerits. (Simple problems in cost of capital).

TEXT BOOKS:

Author	Title	Publisher	Year of Publication
Shashi K Gupta & Anuj Gupta	Business Finance	Kalyani Publishers, New Delhi	2014
Sharma R.K. & Gupta	Financial management	Kalyani Publishers, New Delhi.	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Agarwal, Nair & Banerjee	BusinessFinance	Pragati Prakashan Meerut.	2000
2	Kuchhal S.C.	Financial management	Vikas Publishing House, New Delhi.publication, NewDelhi	2012
3	S.N. Maheshwari)	Financial management	Mc- Graw Hill Education, New Delhi	2014
4	Sri Vatsava. R.M. Shubhra Verma	Essentials of Business Finance	Himalaya Publishing House, New Delhi.	2016

WEB REFERENCES:

1. <https://www.slideshare.net/KasamsettySailatha/financial-planning-64821702>
2. http://accioneduca.org/admin/archivos/clases/material/sources-of-financing_1563992424.pdf
3. <https://www.egyankosh.ac.in/bitstream/123456789/6194/1/UNIT--5.pdf>
4. <https://wikifinancepedia.com/finance/limitations-of-financial-planning>
5. <https://www.slideshare.net/umeshutage/capitalisation-69712195>
6. <https://www.youtube.com/watch?v=9fBrZOYhs54>
7. <https://www.slideshare.net/groupalankit/what-do-you-mean-by-trading-on-equity>
8. https://www.slideshare.net/sagar_sjpuc/capital-structure-presentation-775432
9. <https://www.yourarticlelibrary.com/financial-management/lease-financing-types-advantages-and-disadvantages/43833>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE :XX ELECTIVE I	24CGU19C	APPLICATION OF IT IN COMMERCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To provide students with the fundamental knowledge of the use of computers in business by using office automation packages.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Learning the basics of ERP,E-Trading, ONDC, Digital literacy and cloud computing	K1
CO2	Summarize the concepts of electronic trading protocols and cloud computing	K2
CO3	Apply the information technology latest tools in various areas of finance and service industries	K3
CO4	Analyze the features of digital avenues in commerce	K4
CO5	Evaluate and explore various the digital applications used in Commerce.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	1
CO2	9	9	9	9	1	1	1
CO3	9	9	3	3	3	1	3
CO4	9	3	3	1	1	0	1
CO5	9	3	3	1	1	0	1
Total Contribution of COs to POs	45	33	27	23	7	3	7
Weighted Percentage of COs contribution to POs	2.41	2.07	1.68	2.00	0.92	0.42	1.07

**Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;
9- High correlation between COs and POs.**

COURSE CONTENT

UNIT- I

Enterprise Resource Planning (ERP): (12 Hours)

ERP: An overview - Meaning and definition – Prominent features of ERP Application: Data Mining – Financial Management – Market Research and Analytics - Customer Relationship Management – Business Process Control - Benefits of using an ERP Application - Top Functional Modules of ERP Applications - Best Practices for ERP Application Implementation - The Role of ERP in Regulatory Compliance - ERP Integration.

UNIT- II

Electronic Trading in Financial Markets: (12 Hours)

Fundamentals of E-Trading: The Electronic Order Book: Key components - Buy orders, Sell orders and Order history - Algorithmic Trading - Advanced Electronic Trading: Common electronic trading protocols - click to trade, dark-pools and request for quotes (RFQs). Platform Building - capital markets platforms: MarketAxess, Bond Book and BondCliQ.

UNIT- III

ONDC: Revolutionizing Digital Commerce in India: (12 Hours)

Meaning-Objectives, Concept of ONDC-Features, Uses of ONDC- Approaches of ONDC- Challenges and Advantages of ONDC-Network Partners of ONDC and Financial Services of ONDC, Radio Frequency Identification, Imminent Technologies.

UNIT- IV

Digital Literacy and Digital Empowerment: (12 Hours)

Definition of Digital Literacy- Current Trends of Digital Technology - Evaluating the credibility of online information- Copyright and plagiarism awareness - Important application of our country DigiLocker, E-Hospitals, e-Pathshala, e-Kranti (Electronic Delivery of Services), e-Health Campaigns.

UNIT- V

Cloud Computing: (12 Hours)

Introduction to cloud computing – types- platforms: AWS-Google app engine – Microsoft Azure – Hadoop - Distributed Storage Systems – Virtualization-Cloud Security.

WEB REFERENCES:

1. <https://www.udemy.com/course/the-complete-technical-analysis-course/>
2. <https://www.udemy.com/course/technical-analysis-masterclass-practice-assignments-course/?couponCode=NVDPRODIN35>
3. https://www.youtube.com/watch?v=-4_fwzC4PNI
4. <https://www.techopedia.com/definition/order-book>
5. <https://paytm.com/blog/ondc/ondc-explained-what-is-ondc-and-how-to-place-an-order/>
6. <https://vinodkothari.com/2023/11/introducing-financial-services-on-ondc-opportUNIT-ies- challenges-for-digital-lenders/>
7. <https://www.techtarget.com/searchcloudcomputing/definition/cloud-computing>
8. <https://www.oracle.com/in/cloud/what-is-cloud-computing>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART -IV	SKILL ENHANCEMENT -II	24SECGU02	SOFT SKILLS DEVELOPMENT	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	-	50

PREAMBLE:

To develop the students interpersonal skills and leadership quality to encounter the issues in the society.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect and understand the basic concepts of soft skills and their development	K1
CO2	Apply, summarize, and communicate the various techniques to adapt soft skills. in their personal and social context.	K2
CO3	Comprehend the breakthrough strategies of soft skills to uplift their career.	K3
CO4	Judge the factual, conceptual or creative value in soft skills at typical situations.	K4
CO5	Require and keep abreast of contemporary development and issues of environmental changes through self-efficacy and self-development.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	3	3	1	9	3
CO2	3	3	3	3	3	9	3
CO3	1	1	3	3	3	3	3
CO4	3	3	1	1	3	3	9
CO5	1	1	1	1	3	9	9
Total Contribution of COs to POs	17	11	11	11	13	33	27
Weighted Percentage of COs contribution to POs	0.91	0.69	0.68	0.96	1.70	4.59	4.11

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I (7 Hours)

Self Concept and Self Awareness: Self Concept: Meaning – Components – Domains – Carl Roger's Self concept – Congruence self v/s Incongruence Self – Self awareness – Swot Analysis.

UNIT- II (7 Hours)

Behavior and attitude Building: Complex behavior: Meaning – Reasons – Thoughts, traits, Time – overcoming inferiority complexes. Attitude: Meaning – functions – factors affecting attitude – attitude building.

UNIT- III (7 Hours)

Interpersonal Skills: Meaning – Elements – negotiation, Altruism and handling diverse roles – methods for development interpersonal skills – sensitivity training and transactional Analysis. Johari window and Eric Bernie'S Life position.

UNIT- IV (7 Hours)

Leadership: Meaning – Characteristics – Functions – Styles of leadership – Autocratic, Democratic, Free rein. Qualities of a leader.

UNIT- V (8 Hours)

Team Building: team Building : Meaning - Elements – individual, group and team – need – Principles of team building – Roles played – guidelines for building teams – Faults committed

REFERENCE BOOKS:

1. Personality Development & Soft Skills – V.B.Rao-BSP Books Pvt Ltd-2020
2. Soft Skill- Seema Gupta-Paper Back-2020
3. Soft Skills-Dr.K.Alex-S Chand and Company limited-2009

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – V	PROFICIENCY ENHANCEMENT	24PECGU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	-	2

Contact hours per week: Nil

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	-	100	100

PREAMBLE:

To enable the students to learn themselves and acquire knowledge of business and commerce.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the meaning and definitions of various business and commercial terminologies.	K1
CO2	Explain the characteristics of different forms of business organizations and functions of stock exchanges.	K2
CO3	Compare the nature of various forms of business organizations.	K3
CO4	Evaluate the functions of stock exchanges, methods of trading in stock exchanges and factors influencing demand and supply.	K4
CO5	Assess the essentials and qualities of successful businessmen.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	9	3	3
CO2	9	9	9	3	9	3	3
CO3	9	3	9	3	9	1	3
CO4	9	3	9	3	9	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	27	45	15	39	9	15
Weighted Percentage of COs contribution to POs	2.41	1.69	2.80	1.31	5.10	1.25	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I

Nature and Scope of Business: Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT- II

Forms of Business Organization: Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT- III

Stock Exchange: History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT- IV

Business Economics: Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT- V

Common Business Terminologies:

i) Finance and Business Terminologies:

Bater system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credits card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Videoconferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and Creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and instalment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

WEB REFERENCES:

1. https://www.icai.org/POst.html?POst_id=13831
2. <https://www.toppr.com/guides/commercial-knowledge/business-and-commercial-knowledge/>
3. <https://www.youtube.com/watch?v=bVDDOsB4vcg>
4. <https://www.youtube.com/watch?v=y8OhMXsIs60>
5. <https://www.youtube.com/watch?v=4vu5beepK2M>

SEMESTER – VI

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XXI	24CGU20	COST ACCOUNTING	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To enable the students to acquire knowledge about cost accounting concepts and methods.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect various meaning and definition of the terminologies used in the Cost Accounting	K1
CO2	Illustrate the techniques of costing, preparation of cost sheet, material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads.	K2
CO3	Identify the costs and benefits of different costing systems, develop the application skill in drafting a cost sheet, estimation of tender, EOQ and methods of valuing material issue.	K3
CO4	Differentiate methods of schedule costs as per UNIT- of production, methods of calculating stock consumption, the various system of wage payment and methods of operating costing.	K4
CO5	Estimate the process losses, wastage, scrap, reconciliation of the profits of financial and cost accounting and treatment of profits in contract costing to determine optimal managerial decisions.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	9	3	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	1	3
CO5	9	3	9	1	1	1	1
Total Contribution of COs to POs	45	39	45	25	19	11	13
Weighted Percentage of COs contribution to POs	2.41	2.44	2.80	2.18	2.48	1.53	1.98

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (8 Hours)

Overview of Cost Accounting: Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders Quotations.

UNIT- II (10 Hours)

Materials : Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue.

UNIT- III (11 Hours)

Labour & Overhead: System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour – Remuneration and incentives – time rate system – piece rate system – Premium and Bonus plans. Overhead – Classification of overhead – allocation and absorption of overhead. Primary and Secondary Distribution – Machine Hour rate.

UNIT- IV (8 Hours)

Process Costing : Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production.

UNIT- V (11 Hours)

Operating Costing & Contract Costing: Meaning and definition - Application of operating costing- Operating costing UNIT-s-Operating costing in service Industries-Transport costing- costing procedure in Transport costing – computation of cost UNIT- in Road Transport. **Contract costing :** features-Distinction between job costing and contract costing- Recording of costs of a contract- recording of Value and profit on contracts – Profit or loss on Contracts.Reconciliation of Cost and Financial accounts.

NOTE: Distribution of marks : Theory 40% and Problems60%.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy Y.	Cost Accounting	Margham Publisher, Chennai	

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Arora M.N	Cost Accounting Principles & Practices	Vikas Publishing House, New Delhi. Publishing House	2008
2	Iyengar S.P	Cost Accounting	S.Chand & Sons, New Delhi	2000
3	Jain S.P. & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, New Delhi	2002
4	Pillai R.S.N. & Bagavathi V.	Cost Accounting	S. Chand & Sons, Limited, New Delhi	2001
5	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	S.Chand & Sons, New Delhi	1994

WEB REFERENCES:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. https://edurev.in/studytube/Calculation-of-Tender-or-Quotation-Overheads--Cost/9d747f7e-9a03-4dab-b1be-d3f3ca39b74b_t
3. <https://www.accountingnotes.net/cost-accounting/materials/procedure-for-purchasing-and-receiving-of-materials-cost-accounting/14952>
4. <https://www.slideshare.net/Dragonfrend/abc-analysis-inventory-management>
5. <https://www.slideshare.net/1954bvr/labour-cost-control-in-cost-accounting-bvraghunandan>
6. <https://egyankosh.ac.in/bitstream/123456789/71362/1/Block-3.pdf>
7. <https://www.youtube.com/watch?v=O3NnGc9XIEc>
8. http://www.svtuition.org/2012/10/treatment-of-normal-and-abnormal-loss_29.html
9. <https://commerceiets.com/difference-between-job-costing-and-contract-costing/>
<https://www.scribd.com/document/128386558/Transport-Costing>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XXII	24CGU21	MANAGEMENT ACCOUNTING	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To familiarize the students with the nature and concepts of management accounting and enable them to take effective managerial decisions by understanding the tools and techniques of management accounting.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect various meaning and definition of the terminologies used in the Management Accounting	K1
CO2	Illustrate the fundamental knowledge on different ratios, working capital, cash flow and fund flow statements, marginal costing and budgetary control	K2
CO3	Apply the techniques for computing ratios, working capital, cash from operations, break even sales, contribution, variable cost and sales.	K3
CO4	Compare cost accounting, management accounting and financial accounting, fund flow analysis & cash flow analysis and forecasting & budgeting.	K4
CO5	Determine different ratios, working capital, cash from operation, fund from operation, variable cost, contribution, break even sales, sales and closing cash balance	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	3	3
Total Contribution of COs to POs	45	45	45	45	15	23	15
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	3.92	1.96	3.20	2.28

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (8 Hours)

Introduction to Management Accounting and Tools and Techniques: Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting.

UNIT- II (10 Hours)

Ratio Analysis: Ratio Analysis - Significance and Limitations of Ratio Analysis- Classification of Ratios -Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet.

UNIT- III (10 Hours)

Working capital, Fund Flow and Cash Flow Statement: Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate WorkingCapital – Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement.

UNIT- IV (10 Hours)

Cash Flow Statement and Marginal Costing: Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-Managerial Applications of Marginal Costing

UNIT- V (10 Hours)

Budgeting: Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget –CashBudget.

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Sharma R.K .and Shashi Gupta K.	ManagementAccounting	Kalyani Publication Chennai.	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y.and.Jain P.K	Management Accounting,	Tata McGrew HillPublishing Company Limited New Delhi	2007
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	2007
3	RamachandranR.andS rinivasanR.	Management Accounting,	Sriram Publications, Trichy	1996
4	Reddy T.S. and Hariprasad ReddyY.	Management Accounting,	Maragham PublicationsChennai	2015

WEB REFERENCES:

1. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
2. <https://www.youtube.com/watch?v=OzOtwYargcU>
3. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
4. <https://www.educba.com/ratio-analysis-formula/>
5. <https://www.foundationsoft.com/financial-ratios-construction-business/>
6. <https://www.youtube.com/watch?v=f1j6IQsFzp0>
7. <https://www.youtube.com/watch?v=0OJ2PIGiWJE>
8. <https://www.youtube.com/watch?v=ibcG7Ulo7Qg>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
Part – III	Core: XXIII	24CGU22	AUDITING	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

COURSE OUTCOME:

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K1
CO2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K2
CO3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K3
CO4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K4
CO5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K5
CO6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	3	3	9	3	9
CO4	9	3	3	3	3	3	3
CO5	9	3	3	3	3	3	3
Total Contribution of COs to POs	45	33	27	27	33	27	33
Weighted Percentage of COs contribution to POs	2.41	2.07	1.68	2.35	4.31	3.76	5.02

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I

(8 Hours)

Introduction to Auditing: Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book – Audit Working Paper.

UNIT- II

(10Hours)

Verification of Documents and Vouching: Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets. Internal Control: Meaning – Purpose – Characteristics – Limitations .
Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT- III

(10 Hours)

Verification, Valuation and Audit of Depreciation: Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation. Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves.

UNIT- IV

(10 Hours)

Audit of Joint Stock Companies: Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal).

UNIT- V

(10 Hours)

Auditing in the new age of industry 5.0: Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pardeep Kumar, Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications, New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credits
PART – III	CORE : XXIV PRACTICAL-III	24CGU23	COMPUTER APPLICATIONS PRACTICAL – III (PYTHON & TABLEAU)	60	2

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	40	60	100

PREAMBLE:

To explore the practical knowledge in python and tableau in business situations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Remember the basic concepts of python and tableau for the business transactions.	K1
CO2	Demonstrate the procedures of python scripts using control structures and filtering, sorting , charts in tableau.	K2
CO3	Apply the editing and formatting scripts in python and tableau.	K3
CO4	Analyse the various steps for preparing visualization and charts using python and tableau	K4
CO5	Evaluate the performance of operations on python dictionaries and forecasting methods in tableau	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	3	1
CO2	9	9	9	9	1	3	1
CO3	9	9	9	9	3	3	1
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
Total Contribution of COs to POs	45	45	45	45	11	15	9
Weighted Percentage of COs Contribution to POs	2.41	2.82	2.80	3.92	1.44	2.09	1.37

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation;
9- High correlation between COs and POs.

LIST OF PROGRAMS

1. Write a python program to enter two different numbers and perform using arithmetic operator.
2. Write a python program to find biggest among three numbers.
3. Write a program to sort the given numbers using list.
4. Write a Python program to create table which includes insert, update, delete and read operations
5. Write a Python program to read an entire text file.
6. Write a Python program to write a list to a file
7. Show any visualization of any dataset like superstore details, applying the principles of:
 - a) Row and Column grand totals, of a table.
 - b) Filtering.
8. Show a visualization of your choice, using:
 - a) Filtering (Show how we apply 'Range of Values', 'At least', 'At Most' and 'Special').
 - b) Sorting (ascending and descending).
 - c) Highlighting of tables.
 - d) Create 'Row Total', 'Column Total' and 'Grand Total'.
9. Show a visualization of your choice, using:
 - a) Trend line.
 - b) Reference line.
 - c) Reference band.
 - d) Distribution band.
10. Prepare the following charts, using any of the dimensions and measures:
 - a) Histogram.
 - b) Area chart.
 - c) Scatter plot.
 - d) Box and whisker chart
 - e) Pie chart. (Display the value of the measure near each segment of the pie chart).

Note: Download excel databases from the given website

<https://www.wisdomaxis.com/technology/software/tableau/sample-data/>

Category	Component	CourseCode	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XXV Elective II	24CGU24A	PROJECT MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE

To make the students to understand the concept of project, its identification, financing and control.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature, characteristic, taxonomy of projects and project management life cycle.	K1
CO2	Understand the concept of project identification, project investment decisions, Technical, Commercial, Economic, Financial and Management appraisal	K2
CO3	Familiarize the concept of project financing,	K3
CO4	Analyze the significance contribution of various financial institutions assisting entrepreneurs and the sources of finance.	K4
CO5	Evaluate the causes and remedies of Industrial sickness and Rehabilitation of industrial sickness	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs contribution to POs	2.41	2.07	2.43	2.35	1.70	3.76	1.07

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation;
9-High correlation between COs and POs.

COURSE CONTENT

UNIT- I

An Introduction to Project:

(12Hours)

Meaning, characteristics and need - Taxonomy of projects; Project management: meaning, concepts and categories - Project management Vs General Management- Project Management life cycle – project manager role and responsibilities of project manager.

UNIT- II

Project identification & Appraisal:

(12Hours)

Meaning – Government & the regulator - Project identification – Project preparation - Tax incentives and Project investment decisions - Tax planning for project investment decisions - Zero based project formulation - Technical, Commercial, Economic, Financial and Management appraisal - Social cost benefit analysis and project risk analysis.

UNIT- III

Project Financing:

(12Hours)

Project cost estimation - Project financing - Financial evaluation of projects - Financial projections - Project planning and scheduling - Estimation, Resource analysis, Justification and Evaluation - Teams and organization - Project cost control.

UNIT- IV

Project Review:

(12Hours)

Meaning - Role of management and leadership in project environments - Problem - solving and decision making - Project review- Project organization – Project Contracts.

UNIT- V

Project Evaluation:

(12Hours)

Meaning - Project review and administrative aspects - Computer aided project management - Options in projects - Risk analysis - Topics of interest on project management.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Vasant Desai	Project Management and Entrepreneurship	Himalaya Publishing House, New Delhi	2014

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	GopalaKrishnan.P & Rama Moorthy V.E	Text Book of Project Management	Laxmi publications, New Delhi	2010
2	Harvey Maylor	Project Management	Pearson Education, New Delhi.	2003
3	Nagarajan K	Project Management	New Age International (P) Ltd., Publishers, New Delhi.	2015
4	Prasanna Chandra	Projects – Planning, Analysis, Selection, Implementation and Review	Tata McGraw Hill, New Delhi	2004
5	Subba Rao K.V.	Project Management	Adhyayan Publishers & Distributors, New Delhi	2002

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – III	CORE : XXV ELECTIVE II	24CGU24B	WORKING CAPITAL MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To equip the learners to understand the problems of the working capital and manage efficiently.

COURSE OUTCOMES:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Spell out the special terms such as working capital, operating cycle, cash, receivables and inventory	K1
CO2	Explain the concepts of working capital, cash, receivables and inventory management	K2
CO3	Identify the techniques of various tools used in working capital management in controlling working capital, cash, receivables and inventories	K3
CO4	Diagnose the optimal level of working capital investment, motives for holding cash, cost of maintaining receivables and inventories.	K4
CO5	Appraise the advantages of adequate working capital, cash, receivables & inventories and dangers of redundant working capital, cash, receivables & inventories	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs contribution to POs	2.41	2.07	2.43	2.35	1.70	3.76	1.07

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

UNIT- I (12 Hours)

Working Capital Management- An Overview: Working Capital Management - Meaning, Need and Concepts of Working Capital – Level of Working Capital Investment- Optimal level of Working Capital Investment - Types of Working Capital – Factors determining Working Capital requirements - Significance of Working Capital – Advantages of adequate Working Capital & Dangerous of redundant Working Capital – Sources of Working Capital

UNIT- II (12 Hours)

Determination of Working Capital: Forecasting of Working Capital Requirements :Operating Cycle Method-Estimation of Components of Working Capital Method-Regulation of Bank Credits - Dehejia committee report-Tandon committee report-Chore committee report - RBI Guidelines for Working Capital Finance.

UNIT- III (12 Hours)

Cash Management: Meaning of Cash Management – Nature of Cash –Motives for holding cash – Cash Management Planning – Cash Management Models- William J.Baumols EOQ Model - Miller-orr Cash Management Model –Cash Cycle.

UNIT- IV (12 Hours)

Receivables Management: Meaning – Purpose-Cost of maintaining receivables - Credits policy - Credits Analysis -Control of receivables – Monitoring of receivables

UNIT- V (12 Hours)

Inventory Management: Meaning of Inventory-Need and Benefits of holding inventory - Cost of holding inventory - Objectives of Inventory Management - Techniques of Inventory Management: EOQ, ABC Analysis, VED Analysis, FSN Analysis - Mini-Max Method – Automatic Order System.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Hrishikes Bhattacharya	Working Capital Management Strategies and Techniques	PHI Learning Private Limited, Delhi.	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhalla V.K.	Working Capital Management	Anmol Publications Pvt. Ltd, New Delhi.	2000
2	Josh R.N i	Cash Management	New Age International Publishers.	2011
3	Krish Rangarajan Anil Misra	Working Capital Management	Excel Books, New Delhi.	2005

WEB REFERENCES:

1. <https://www.slideshare.net/ankita3590/working-capital-management-13794247>
2. https://www.slideshare.net/ShanuAggarwal2/working-capital-management-ppt-71432972?qid=08f44304-2030-4c34-96fc-d8113edb67aa&v=&b=&from_search=8
3. <https://gfgc.kar.nic.in/punjalakatte/FileHandler/199-488f5be2-8adb-487e-9c8a-871c1afb8615.pdf>
4. <https://www.mbaknol.com/business-finance/tandon-committee-report-on-working-capital-norms-and-recommendations/#:~:text=P.%20L.%20Tandon%20was%20constituted%20for,Committee%20Report%20on%20Working%20Capital.>
5. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/working-capital-cycle/>
6. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004261258145304Nagendra_Applied_Cash_Management_2.pdf
7. <https://cleartax.in/s/accounts-receivable-management#:~:text=Accounts%20receivable%20management%20is%20the,pending%20amounts%20of%20the%20customers.>
8. <https://www.yourarticlelibrary.com/business-management/marketing-management-business-management/ved-analysis-sde-analysis-and-fsn-analysis/69363>
9. <https://www.youtube.com/watch?v=0Op01S8-t-E>

Category	Component	CourseCode	Course Title	Contact Hours / Semester	Credits
PART: III	CORE:XXV ELECTIVE: II	24CGU24C	WEB DESIGNING WITH PHP	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE

To learn about the development of PHP Programming and MySQL database connectivity.

COURSE OUTCOME

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Learn basic development concepts of PHP	K1
CO2	Acquire knowledge about control structures	K2
CO3	Examine PHP arrays	K3
CO4	Analyze about OOPS and File concepts	K4
CO5	Implement database connectivity and XML	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs contribution to POs	2.41	2.07	2.43	2.35	1.70	3.76	1.07

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I **(12 Hours)**

Introduction to PHP :Introducing PHP – Basic Development Concepts – Creating First PHP Scripts – Using Variable and Operators – Storing Data in Variable – Understanding Data Types – Setting and Checking Variables Data Types – Using Constants – Manipulating Variables with Operators.

UNIT- II **(12 Hours)**

Control Structures: Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.

UNIT- III **(12 Hours)**

Arrays :Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

UNIT- IV **(12 Hours)**

OOPS and File Concepts : Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files-Writing Files- Processing Directories.

UNIT- V **(12 Hours)**

Database and XML: Working with Database and SQL: Introducing Database and SQL- Using MySQL-Adding and Modifying Data-Handling Errors – Using SQLite Extension and PDO Extension. Introduction XML-Simple XML and DOM Extension.

NOTE:

- Theory - 3 hours
- Practical - 2 hours

TEXT BOOK:

- 1.Vikram Vaswani, PHP A Beginner’s Guide, Tata McGraw-Hill.

REFERENCE BOOKS:

1. Steven Holzner,The PHP Complete Reference, Tata McGraw-Hill Edition.
- 2.Julie Meloni, Matt Telles, PHP 6, 3rd Edition, Cengage Learning India Edition, 2009.

WEB REFERENCE:

1. https://www.tutorialspoint.com/internet_technologies/php.htm
2. https://www.youtube.com/watch?v=PGvrnas2_Pk
- 3.<https://blog.devgenius.io/web-development-with-php-from-scratch-for-beginners-a8bed954e9f8>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XXVI Elective : III	24CGU25A	WOMEN IN BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs

COURSE OUTCOME:

On the successful completion of the course, students will be able to

COs	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of concepts of empowerment of women, women entrepreneurship, status of women.	K1
CO2	Understand the opport UNIT-y available for women in the development plans, various schemes for women entrepreneurs.	K2
CO3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K3
CO4	Develop the applications of entrepreneurial skills for women.	K4
CO5	Evaluate the various schemes for women entrepreneurship announced by the Government.	K5
CO6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyse; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	9	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.41	2.82	2.80	3.39	3.79	5.42	5.02

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation;
9-High Correlation between COs and POs

COURSE CONTENT

UNIT- I

(12 Hours)

Women’s Development: Psycho-Social perspective of Women-Development of Self opportunity-y for work-Determinants of women’s development – Socio-Economic factors shaping women’s roles and status - Women’s economic participation - Women’s health status.

UNIT- II

(12 Hours)

Women Empowerment in India: Facts of women Empowerment - Strategies for empowerment of women - New roles for education-Women and Education - Empowerment process - Career training for women. Women development in India.

UNIT- III

(12 Hours)

Women Entrepreneurship: Women entrepreneurship - Concepts –Evolution -Importance – Functions of women entrepreneurs – typologies of women entrepreneurs- entrepreneurial skills and competency requirements for women entrepreneur - problems of women entrepreneurs. Women entrepreneurship in India - Organizations promoting women entrepreneurs. Social Entrepreneurship

UNIT- IV

(12 Hours)

Schemes for Women Entrepreneurship in India: Entrepreneurship Development Programmes - Prime Minister Rozgar Yojana (PME)- National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI- Schemes of different banks.

UNIT- V

(12 Hours)

Successful Indian Women Entrepreneurs: Mrs.Shanthi Durai Swamy(Sakthi Masala)- Mrs.Ekta Kapoor (Balaji Tele films)- Vandana Luthra (VLCC Health care) -Kiran Mazumdar shah(Biocon) –Successful women in business profession-Indra Nooyi (Pepsico)-Chandra Kochhar(ICICI Bank) Vineeta Singh (Sugar Cosmetics).

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Raj Kumar	Women and Development	Anmol publicationsPVT Ltd, New Delhi.	2000
Vasantha Gopal .R & Saratha.S	Women Entrepreneurship in India	New CenturyPublications, New Delhi	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan.M	Women in Society	A.P.H. Publishing Corporation, New Delhi	2014
2	Pandey.A.K	Empowerment of Women	Anmol publications PVT Ltd, New Delhi.	2002

WEB REFERENCES:

1. www.researchgate.net
2. www.mdpi.com
3. www.smartbusinessbox.in
4. www.entrepreneur.com
5. www.success.com
6. www.forbes.com
7. www.globenewswire.com

Category	Course Type	Course Code	Course Title	Contact Hours/ Semester	Credits
PART: III	CORE: XXVI ELECTIVE-III	24CGU25B	EXPORT FINANCE	60	4

Contact Hours per Week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To provide the students with comprehensive knowledge and practical skills in the field of international trade and finance.

COURSE OUTCOME:

After completion of the course, the learners will be able to:

COs	CO Statement	Knowledge Level
CO1	Understanding of the concept of international finance, pre shipment finance, post shipment finance and Letter of Credits	K1
CO2	Expand the knowledge in methods of payment, balance of payments and financial institutions.	K2
CO3	Examine the recent developments in exports, discounting of documents, financial institutions, advance against bills and exemptions and concessions.	K3
CO4	Analyse the role of RBI and EXIM bank in export finance.	K4
CO5	Evaluate the functioning of various institutions in export Credits.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	9	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.41	2.82	2.80	3.39	3.79	5.42	5.02

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation;
9- High correlation between COs and POs.

COURSE CONTENT

UNIT- I: INTERNATIONAL FINANCE (12 Hours)

Introduction to International Finance- Methods of Payment - International Monetary system - Issues Involved in International Business and Finance - Recent Developments- Balance of Trade – Balance of Payment –Recent development in export financing - Special need for Finance in International Trade – INCO Terms - Letters of Credits .

UNIT- II: PRE SHIPMENT FINANCE (12 Hours)

Introduction - Packing Credits - advance against incentives, Discounting of documents, interest rate structure –Financial institutions – Commercial bank and EXIM bank.

UNIT- III: POST SHIPMENT FINANCE (12 Hours)

Post shipment Credits – Negotiation of Export documents Under letters of Credits – Purchase/Discount of foreign bills – Advance against bills sent on collection – Advance against Goods Sent on Consignment – Advance against Export Incentives – Advance against undrawn Balances – Advance against Retention Money – Post-shipment Export Credits Guarantee and Export Finance Guarantee – Post-shipment Credits in Foreign Currency.

UNIT- IV: INSTITUTIONAL SUPPORT TO EXPORT FINANCE (12 Hours)

Role of commercial bank and RBI in export finance - RBI guidelines- trade control - ECGC guide lines –Foreign Exchange Dealing Association of India – guidelines- international chamber of commerce – stages of export finance - Functions of EXIM bank - Export Credits – Financing Foreign receivables –FEMA- advances against collection – discounting trade acceptance. FDI – Regulations – Significance – position of FDI in India.

UNIT- V: EXPORT SCHEMES AND INCENTIVES (12 Hours)

Export Promotion Schemes – Government Organizations Promoting Exports – port Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG, DEPB – Advance License – Export Promotion – EPZ – EOU – 100% Export Oriented UNIT's- SEZ and Export House.

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	Jeevanandam. C	International Business	M/s Sultan & Chand, Delhi	2008
2	Sumathi Varma	International Business	Ane, Delhi,	2010
3	Richard Whilsher	Export Finance: Risks, Structures, and Documentation	Palgrave Macmillan;	2015
4	Harry M. Venedikian	Export–Import Financing	John Wiley & Sons	2016

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
Part – III	Core : XXVI Elective:III	24CGU25C	PROJECT WORK AND VIVA VOCE	-	4

Contact hours per week: NIL

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	20	80	100

PREAMBLE:

To drive the students own learning and to make them to acquire practical application and problem solving skills for what they are learning

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	List the thurst areas of research	K1
CO2	Communicate the suggestions to solve the research problems	K2
CO3	Apply the analytic thoughts to a body of knowledge	K3
CO4	Infer the research related skills and reflect their thinking	K4
CO5	Evaluate ethical awareness in the project	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	9	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.41	2.82	2.80	3.39	3.79	5.42	5.02

Level of correlation: 0–No correlation; 1–Lowcorrelation; 3–Medium correlation;
9–High correlation between COs and POs.

Rules Regarding Evaluation of Project Report

Components and Breakup of Marks for evaluation of Project (ESE) under Part III:

Departments encouraging project work may adopt the following structure for evaluation of reports else, they shall define their own rubrics as per need. **The project reports** are evaluated at the end of semester by the **Internal & External Examiners** as appointed by COE. Following weight ages shall be used to evaluate the Project report:

SPLIT - UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	5	20
	Review / Presentation	5	
	Knowledge about the organization / theme of study/ Synopsis	10	
ESE*	Internal	30	80
	External	30	
	Viva – Voce	20	

***ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.**

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- Each student shall submit four copies of project report, at least four days prior to the viva – voce examination to the Controller of Examination through the Head of the Department.
- In the CIA component, the student should secure minimum 40% marks (i.e., 8 marks out of 20 marks).
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 40% (24 Marks).
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 40% Marks (8 marks).
- Student should secure a minimum of 40% marks (24 marks + 8 marks + 8 marks = 40 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 40% marks both internal and external marks put together.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credits
PART – IV	SKILL ENHANCEMENT : III	24SECGU03	COMMERCE PRACTICAL	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	-	50

PREAMBLE:

To equip the learners with the practical aspects of commerce and train them in filling up of various forms used in the field of commerce

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recognize the various practical lists pertaining to the areas of commerce	K1
CO2	Know the facts and figures to be filled in the different forms used in the field of commerce	K2
CO3	Organize the essential data to fill the forms used in the business correspondence, taxation, marketing, share market, banking and any other business purposes	K3
CO4	Categorize the details while preparing the blue print of an office, material requisition, pay roll, material order, advertisement copy and procedure for entering into contract	K4
CO5	Verify the information gathered for preparing business reports, advertisement copy, resume, income and expenditure account	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	9	9
CO2	9	9	9	3	3	9	9
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	9	3
CO5	9	9	9	3	3	9	3
Total Contribution of COs to POs	45	45	45	15	15	45	27
Weighted Percentage of COs contribution to POs	2.41	2.82	2.80	1.31	1.96	6.26	4.11

Level of correlation: 0–No correlation; 1–Low correlation; 3–Medium correlation; 9–High correlation between COs and POs.

COURSE CONTENT

- A. BUSINESS CORRESPONDENCE AND OFFICE METHODS** (4 Hours)
1. Filling up of e- money order form.
 2. Job application/Resume.
 3. Layout of a business letter.
 4. Blue print/sketch of an office.
 5. Filling of papers.
 6. Handling e-mail.
- B. ACCOUNTING** (3Hours)
7. Computation of ratios from Annual Report of a limited company.
 8. Income and Expenditure Account of any NGO.
- C. COSTACCOUNTING** (3 Hours)
9. Specimen of payroll
 10. Form of Bin Card
 11. Filling of Material Order and Material Requisition.
- D. TAXATION** (3 Hours)
12. Filling up of Income Tax Returns
 13. PAN application form.
- E. SECRETARIALPRACTICE** (3 Hours)
14. Drafting of Notice, Agenda and Minutes for Meeting.
 15. Chart showing Organisation Structure.
- F. MARKETING** (3 Hours)
16. Collection of different types of advertisement.
 17. Preparation of an advertisement copy.
 18. Market Survey.
- G. INVESTMENTMANAGEMENT** (4Hours)
19. Filling up of Demat application form.
 20. Filling up of share application form for IPO.
 21. Filling up of Mutual Fund application form.
- H. STATISTICS** (3 Hours)
22. Diagrammatic presentation of data for Export/Import of a company for „n’years.
- I. COMMERCIALLAW** (4 Hours)
23. Preparation of contract – specimen form.
 24. Statement of P.F.Contribution.
 25. Statement of E.S.I.Contribution.

J. BANKING

(3Hours)

26. Filling up of Account Opening Form.
27. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip–
Withdrawal Form –Transfer Form –Draft.
28. Currencies of important countries
29. Filling up of Loan Application Form

(3 Hours)

K. GENERAL

30. Filling up of Railway/Bus Reservation/Cancellation forms.
31. Filling up of Passport application form.
32. Filling up of Aadhar card

WEB REFERENCES:

1. <https://www.questionpro.com/survey-templates/marketing-surveys/>
2. <https://www.axisbank.com/download-forms/loans>
3. <https://www.jotform.com/form-templates/category/reservation>
4. https://www.bk.mufg.jp/global/globalnetwork/asiaoceania/pdf/saving_account.pdf
5. https://www.powershow.com/view0/8a5a7b-ZTEwN/What_Is_the_Importance_of_Export_Import_Data_powerpoint_ppt_presentation
6. <https://www.lucidchart.com/pages/tutorial/organizational-charts>
7. <https://combined-money-order-form.pdfFiller.com/>
8. <https://www.pinterest.com/pin/740771838679852354/>

ADVANCED LEARNER COURSES

EVENT MANAGEMENT

UNIT- I

Introduction to Event and Event Management:

Definition of Event- Event Designing – 5 C's of Event – Types of Events – Categories of Events and its Characteristics – Objectives of Event Management – Problems associated with Traditional Media.

UNIT- II

Facets of Event Management:

Event Infrastructure: Core Concept, Core People, Core Talent and Core Structure – Clients: Set Objectives for the Event – Negotiating Contracts with Event Organisers – Locating Interaction Points, Banners, Displays, etc., of the Event – Preparing the Company's Staff for the Event – Post Event Follow-up.

Event Organisers: Role of Event Organisers – Qualities of Event Organiser – Steps in Organising an Event. Venue: In-house Venue – External Venue.

UNIT- III

Execution of Event:

Networking Components: Print Media, Radio and Television, the Internet, Cable Network, Outdoor Media, Direct Media – Types of Promotion methods used in Events: Sales Promotions, Audience Interaction, Public Relations, Merchandising, In-venue Publicity, Direct Marketing, Advertising and Public Relations.

Functions of Event Management: Planning, Organising, Staffing, Leading and Coordination, Controlling. Event Management Information System: Technology in Event Management – Role and Importance.

UNIT- IV

Marketing of Event:

Concept of Market in Events – Segmentation for Events, Niche Marketing in Events – Targeting – Positioning – Branding – Reach Interaction Matrix- Concept of Pricing in Events- Legislation and Tax Laws - Marketing Communication Tool – Implementation of Marketing Plan – Relationship Building – Concept of Ambush Marketing.

UNIT- V

Strategies of Event Management:

Strategic Approach – Critical Success Factor Analysis – Strategic Alternatives arising from Environmental Analysis: Maintenance Strategy, Development Strategy, Survival Strategy – PREP Model- Risk Vs Return Matrix – Forms of Revenue Generation – The Basis Evaluation Process: Establishing tangible Objectives and Sensitivity in Evaluation – Measuring Performance, Correcting Deviations and Critical Evaluation Points in Events.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Dr.Hoshi Bhiwandiwalla and Bhavana Chaudhari	A Book of Event Management	Nirali Prakashan , Pune	2019

SECRETARIAL PRACTICES

UNIT- I

Introduction to Company:

Company – Meaning – Definition - Features and Types - Conversion of Public and Private Company and Reconversion of Private & Public Company - Company Formation - Procedure for Formation and Registration - Consequences of Non- Registration - Filing of Periodical Returns and Penalties therein - Procedure for getting compliance certificate.

UNIT- II

Company Management and Administration:

Company Directors – Legal Position of Directors – Number of Directors – Qualification of Directors – Appointment of Directors - Removal of Directors- Powers of Directors – Duties and Liabilities of Directors.

UNIT- III

Company Secretary:

Company Secretary: Meaning - Importance - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Powers - Rights - Duties – Liabilities - Role of Company Secretary as a Statutory Officer, as a Coordinator and as an Administrative Officer.

UNIT- IV

Company Meetings:

Company Meetings - Law Governing Meetings - Requisites of Valid Meeting - Chairman of a Meeting - Notice of the Meeting - Agenda - Quorum - Motion Resolution - Methods of Voting – Minutes.

Kinds of Company Meetings - Board of Directors Meetings - Statutory Meetings - Annual General Meeting - Extraordinary General Meeting - Duties of a Company Secretary relating to the Meetings.

UNIT- V

Company Correspondence:

Company Correspondence - Drafting of Correspondence Relating to the Meetings - Notices - Agenda - Chairman's Speech - Writing of Minutes.

TEXT BOOKS:

Authors	Title	Publisher	Year of Publication
Kapoor, N.D.	Elements of Company Law	Sultan Chand & Sons, New Delhi	2019
Kuchhal, M.C	Secretarial Practice	Vikas Publishing House Pvt. Ltd., New Delhi	2008

BOOKS FOR REFERENCE:

Authors	Title	Publisher	Year of Publication
Prasanta K. Gosh and Balachandran.V	Company Law and Practice - I &II	Sultan Chand & Sons, New Delhi	2019

BUSINESS LEGISLATIONS

UNIT- I : Indian Contract Act and Sale of Goods Act

Indian Contract Act: Meaning -formation-nature - elements of contract – classification of contracts- Contract Vs agreement.

Sale of Goods Act: Sale – contract of sale – sale Vs agreement to sell – meaning of goods – conditions and warranty – Caveat Emptor.

UNIT-II: Right to Information Act 2005 and Cyber Laws (Information Technology Act 2000)

Right to Information Act 2005: introduction – objectives - scope - obligation of public authorities under the act - public information - request for obtaining information - grounds for rejection of information - Central Information Commission.

Cyber Laws (Information Technology Act 2000): Need – significance – types of cybercrimes - secure electronic records and digital signatures certificates, cyber regulations appellate tribunal, offences and limitations of the Act.

UNIT- III: Intellectual Property Laws and Transfer of Property Act, 1882

Intellectual Property Laws :Introduction- types - legal aspects of patents - filing of patent applications - rights from patents - infringement of patents - Copyright and its Ownership - Infringement of Copyright – Trademark- types and functions of trademark.

Transfer of Property Act 1882: Definition of Immovable Property - Transfer and Sale of Property - Rights and Liabilities of Buyer and Seller - Mortgage of Property - Rights and Liabilities of Mortgager and Mortgagee - Gift of Immovable Property – Lease.

UNIT- IV: Gratuity Act, 1972 and Competition Act, 2002

Gratuity Act, 1972: Definitions- eligibility to receive gratuity - calculation of gratuity amount - limit of gratuity - forfeiture of gratuity and nomination rules.

Competition Act, 2002: Meaning -objectives of the act, salient features - anti- competitive agreements - prevention of abuse of dominant position – combination - competition advocacy – Competition Commission of India.

UNIT- V : The Indian Stamps Act, 1899 and Environment laws

The Indian Stamps Act, 1899: Introduction - Basics of Indian Stamp Act - Valuation for Duty - Instruments on which duty is levied.

Environment Laws: Meaning – kinds of pollution - Bio Medical waste - Hazardous waste - Constitutional provisions regarding environmental protection - Environmental Protection Act 1986, Water Pollution Act 1974 and Air Pollution Acts 1981.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Kapoor, N.D.	Business Laws	Sultan Chand andSons	2014

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	SreenivasanM.R.	Business Laws	Margam Publications	2014
2	Dhandapani, M.V.	Business Laws	Sultan Chand andSons, Delhi	2017
3	RajniJagota	Business Laws	CENGAGE, New Delhi.	2012
4	Pillai,R.S.N.&Chand,S	Business Law	S Chand & Co, Delhi	2009
5	Balachandra.V & Thothadri.S	Business Law	Vijay Nicole Imprints Pvt. Ltd. Chennai	2017

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

E-GOVERNANCE
SYLLABUS

UNIT- I E- Governance

Meaning- definitions -scope and importance of e- governance - domains, taxonomy, current status, Indian and global foundations - four stages of e- governance.

UNIT- II Models and Concepts in E- Governance:

Theories of e- governance - models of e-governance -the general information dissemination model - the critical information dissemination model, the advocacy model and the interactive model - national e-governance plan.

UNIT- III E- governance at local level

E- Sewa (electronic citizen services) – e-governance in rural local bodies – urban bodies - e-management of development projects at rural and urban local bodies - effective service delivery through e- governance – transparency and accountability at grass root level.

UNIT- IV Issues and Challenges of E- Governance

Cyber security – surveillance – cybercrimes - socio-economic issues – digital divide –capacity building – socio-political implications of e- governance – issues of integration; networking of Non-Government Organizations (NGO’s) and CommUNIT-y Based Organizations (CBO’s) – government resource planning and process re-engineering.

UNIT- V E-Governance in India

National E-Governance Plan/ Digital India - e-Kranti - case studies of E-Governance models in India - public private partnership in e-Governance - I.T Act and freedom of expression - data confidentiality.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Srinivas Raj B	E- Governance Techniques – Indian and Global Experiences	New Century Publications, NewDelhi	2014

BOOKS FOR REFERENCE :

S.No	Authors	Title	Publishers	Year of Publication
1	Ashok Aggarwal	Governance – Casestudies	University PressIndia Pvt. Ltd., Hyderabad	2007
2	Sinha RP	E-Governance in India, Initiative and Issues inIndia	Centre for PublicPolicy	2006
3	Parthasaradhi Y	E-governance and Indian Society	Kanishka, New Delhi,	2012
4	SubhashBhatnagar	Unlocking e- governmentpotential- concepts, cases and practical insights	Sage, New Delhi	2009

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.