

P.K.R. Arts College for Women (Autonomous), Gobichettipalayam.
B.Com 2023-2024.

P.K.R. ARTS COLLEGE FOR WOMEN

(Accredited with 'A' Grade by NAAC)
An Autonomous Institution – Affiliated to Bharathiar University
No.21 Pariyur Road , Gobichettipalayam – 638476.

DEPARTMENT OF COMMERCE

Bachelor of Commerce



Syllabus

for the candidates admitted from the Academic Year 2023-2024 and onwards

Under CBCS PATTERN

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VISION

To make a centre of excellence in higher education by imparting value based quality education to rural women, to empower and make them economically independent, and socially committed to the task of building a strong nation.

MISSION

Empowering the rural women by inculcating the core values of truth and righteousness and by ensuring quality in the teaching-learning process along with co-curricular and extra-curricular activities for their economic independence, social commitment and national development.

GOALS AND OBJECTIVES

- The college had been founded by the tillers of the soil, aimed at providing access to higher education for women students of the rural areas, who do not have the facilities of their urban counterparts.
- To provide quality education to empower the rural women.
- To impart value based education and prepare the women students to uphold the rich cultural heritage and secular ideals of the nation.
- To awaken the social consciousness among students and motivate them to serve society with the motive of establishing an egalitarian system.
- To provide opportunities to develop the overall personality of the students and thus enabling them to face challenges in the competitive global scenario.

CORE VALUES OF THE INSTITUTION

- Education
- Enlightenment
- Discipline
- Service

PROGRAMME EDUCATIONAL OBJECTIVES(PEO)

1. To provide value-based quality education with theoretical and applied skills for rural women.
2. To facilitate personality development opportunities for students to face life's challenges in today's competitive scenario.
3. To empower rural women and make them economically independent through employability and entrepreneurship.
4. To awaken social consciousness of the students through community engagement for active contribution to the society.
5. To equip the students to become morally, ethically and socially responsible for building a strong nation.

PROGRAMME OUTCOMES(PO)

1. **Disciplinary knowledge:** Demonstrate critical and systematic proficiency about the breadth and depth of the basic and emerging trends in the arts and science streams appropriate to the programme.
2. **Communication skills:** Communicate ideas clearly and effectively through verbal and non-verbal forms to specialist and non-specialist audiences with professionalism and multi-disciplinary approach.

3. **Critical thinking, problem solving and analytical reasoning:** Apply appropriate knowledge and skills to identify, formulate, critically analyse and substantially conclude with simple solutions to problems.
4. **Research skills and reflective thinking:** Explore real-time scenarios, analyse and interpret data and information, articulate and support findings with evidences incorporating economic and business practices to reach valid conclusion.
5. **Teamwork and Leadership skills for interpersonal competence:** Ability to interact, communicate and collaborate in a trans-disciplinary context.
6. **Continuous autonomous learning and digital literacy:** Ability to find, evaluate and compose clear information for self-directed learning through conventional and digital media.
7. **Social consciousness with concern for environment:** Capability to synthesise the economic, legal, social, environment, health, safety and cultural dimensions of the society with moral and ethical reasoning and promote equity through sustainable development practices.

GRADUATE ATTRIBUTES

1. Disciplinary knowledge.
2. Communication skills.
3. Critical thinking, problem solving and analytical reasoning.
4. Research skills and reflective thinking.
5. Teamwork and Leadership skills for interpersonal competence.
6. Continuous autonomous learning and digital literacy.
7. Social consciousness with concern for environment.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

After the completion of B.COM programme the students will be able to:

1. Recollect factual, conceptual, procedural aspects pertaining to commerce and various disciplines of accounting such as financial, cost and management and laws related to business, banking service, marketing, entrepreneurial development, auditing, taxation and applications of computer in business.
2. Listen and deliver the ideas and thoughts effectively through verbal and written and interact with people
3. formulate strategies to address complex situations in the fields of service and manufacturing industries and excel in decision making to solve the managerial
4. apply research skills through formulating and testing hypotheses, analyzing, interpreting and drawing conclusions from data and information pertaining to business situations.
5. build the ability to interact and work in team and acquire entrepreneurial, managerial and inter personal skills to lead the team with positive attitude.
6. make use of all digital platforms in various aspects of business through self paced and self directed lifelong learning.
7. adapt sustainable business developmental practices with ethical values and sense of social responsibility

GRADUATES ATTRIBUTES

The graduate attributes reflect the particular quality and feature or characteristics of an individual, including the **knowledge, skills, attitudes and values** that are expected to be acquired by a graduate through studies at the higher education institution (HEI) such as a college or university. Some of the characteristic attributes that a B.COM graduate should demonstrate are as follows:

1. DISCIPLINARY KNOWLEDGE

Acquire in-depth knowledge of theory and practice of Managerial concepts, including the wider and global perspective, with an ability to compare, evaluate, and analyze existing situations and new knowledge, and integration of the same for enhancement of knowledge.

2. COMMUNICATION SKILLS:

Ability to express thoughts and ideas effectively in writing and orally. Communicate with others using appropriate media. Confidently share one's views and express her/him; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups

3. CRITICAL THINKING

Analyze complex administrative problems critically; apply independent judgment for analyzing information to make intellectual and/or rational decisions for conducting social enquiry in a wider theoretical, practical and policy context of Public governance.

4. COOPERATION/TEAM WORK

Building a team, motivating and inspiring the team members to work up with cooperation to their utmost efficiency.

5. LEADERSHIP READINESS/ QUALITIES

To make learners fluent in multiple facets of leadership . Creating the ability & enhancing the qualities to be an efficient leader. Cultivating key characteristics in learners, to be visionary leaders who can inspire the team to greatness.

6. LIFE-LONG LEARNING

Recognize the need for and have acquired the ability to engage in life-long independent learning, with a high level of enthusiasm and commitment, to unceasingly improve knowledge and competence.

7. INFORMATION/DIGITAL LITERACY

Capability to use ICT in a variety of learning situations, demonstrating ability to access, evaluate, and use a variety of relevant information sources.

RULES AND REGULATIONS FOR STUDENTS ADMITTED IN UG FROM 2021-22 & ONWARDS

P.K.R. Arts College founded in the year 1994 with the vision to make the college a “**Centre of Excellence**” in higher education by imparting value based quality education to rural women, to empower and make them economically

independent and socially committed to the task of building a strong nation. Ever since its inception the college took steps to inculcate the core values of truth and righteousness through right kind of teaching and learning methods and grown to leap and bounds.

As per the expectations of UGC on the Autonomous colleges, our college has initiated the following measures for the quality improvement of its functioning:

1. To Re-structure and design the course curricula;
2. To Inculcate research culture amongst the students and teachers;
3. Promote healthy practices such as community service, extension services, projects, etc. for the benefit of the society

P.K.R. Arts College for Women follows the UGC, TANSICHE and BHARATHIAR UNIVERSITY guidelines of CBCS pattern in framing Course Scheme and scheme of examinations for the students admitted in various UG and PG Programmes from the Academic year 2017-18 and onwards.

DEFINITION OF TERMS:

Choice Based Credit System (CBCS):

CBCS is a flexible system of learning that permits students to,

- Learn at their own pace,
- Choose electives from a wide range of elective courses offered by the departments
- Adopt an inter-disciplinary approach in learning, and
- Undergo additional courses and acquire more than the required number of credits
- Make best use of the expertise of available faculty

Programme:

The term “*Programme*” is used to refer to the Bachelor or Master level of study offered in P.K.R. Arts College for Women. For e.g. B.A. Programme indicates Bachelor of Arts and B.Sc., Programme indicates, Bachelor of Science and M.Sc., Programme indicates, Master of Science.

Branch:

The term “*branch*” is used to refer to the subject specialization under the Bachelors or Masters Level of study offered in P.K.R. Arts College for Women. For e.g. B.A. Tamil Literature indicates, the Bachelor of Arts, specializing Tamil Literature and M.Sc., - Mathematics, indicates Master of Science, specializing in Mathematics.

Duration:

The total study periods of various programmes are:

- Undergraduate (Bachelors) programmes : (B.A. or B.Sc or B.Com or BCA or BBA): Three years (Six semesters)

- Postgraduate (Masters) programme (M.A. or M.Sc, M.Com & M.B.A): Two years (Four semesters) and M.C.A. Regular stream (Two years – Four Semesters).

Curriculum:

The term “curriculum” indicates the various components of the programme and branch of study.

Course:

The term “course” is used to refer to the specific subject or the paper of the particular Programme and branch of study.

Programme Scheme:

Programme scheme denotes the course outline or the components of the particular Programme and branch of study.

Scheme of examinations:

Scheme of examination indicates the contact hours allotted for each course, the duration of End Semester Examination, marks details for CIA and ESE and the credit score specified for each course.

Syllabus:

The subject content of each course is referred to as “Syllabus”.

Semester:

The term “semester” denotes the start and the end of teaching period of the Academic year. The college adopts two semester pattern of an Academic Year. The duration of each semester is roughly around six months period but not less than 90 working days. The semester is subdivided as (ODD and EVEN) spanning six months (odd semester is from June to November and Even semester is from December to May).

Credit system:

It is a system of assigning weightage to each one of the courses and components of the curriculum of a programme and branch of study in terms of the weightage of the teaching learning process of that particular course. The weightage is given in terms of credit points.

Credit point:

Credit point is the numerical weightage given to the particular course of study. The student learner should obtain the mandatory minimum credit points specified for each programme and branch of study to earn her degree. The student learner may also earn additional credits by the way of completing extra courses (subjects).

Courses offered:

- B.A (Tamil Literature)
- B.A (English Literature)
- B.Sc (Mathematics)
- B.Sc (Physics)
- B.Sc (Computer Science)

- B.C.A (Computer Application)
- B.Sc (Information Technology)
- B.Com (Commerce)
- B.Com (Computer Applications)
- B.Com (Professional Accounting)
- B.B.A (Business Administration)

Credits to be earned:

All Undergraduate Programmes : 140 credits

Duration:

Duration for all the UG programmes : THREE (03) years.

COMPONENTS: FOR UG PROGRAMMES:

Scholastic Courses:

Part I : Tamil/Hindi/French/Malayalam/Kannada/Sanskrit

Part II : English

Part III : This part consists of...

a) Core courses

b) Core: Allied courses

c) Elective courses

(CBCS - Discipline Specific Elective courses / Open Elective Course)

Part IV: Following are the components coming under Part: IV

A. Foundation:

i) Environmental studies - offered during semester I

ii) Yoga and Ethics - offered during semester II

B. Skill Enhancement:

i) Courses offered by the respective departments - offered during semesters IV, & VI

ii) Life Skills (Jeevan Kaushal) (Curriculum as recommended by UGC) – offered during semester V by all the departments

C. Ability Enhancement:

Course I : Information Security - offered during semester III

Course II : Consumer Rights - offered during semester IV

D. Non-Major Electives:

i) Indian Women and Society / Advanced Tamil - offered during semester III

Part V : Following are the components coming under Part: V

i) Proficiency Enhancement:

Self Study - offered during semester V

ii) Competency Enhancement :

There are 3 components

- a) NSS / YRC / RRC / CCC / PHYSICAL EDUCATION / OTHERS - to be completed during Semester I – VI by the candidate.
- b) Professional Grooming - - to be completed during Semester I – IV by the candidate.
- c) Students Social activity (Curriculum related) - to be completed during Semester I – VI by the candidate.

ADMISSION NORMS:

The eligibility conditions and the guidelines issued by the Bharathiar University in admitting students are followed for all the UG Programmes offered in P.K.R. Arts College for Women.

EXAMINATION AND EVALUATIONS:

Requirement for appearing End Semester Examinations:

Attendance: (as per the norms and guidelines of Bharathiar University)

i) A candidate is eligible to appear for the End Semester examinations in any semester, if:

- She secures not less than 75% of attendance in the number of working days during the semester.
- Her progress has been satisfactory
- Her conduct has been satisfactory

i) Candidates who earn attendance between 65% and 75% are ineligible to appear for the current semester examinations. However, the Principal may condone the lack of attendance of those students on the following grounds and permit them to write End Semester Examinations, after the payment of condonation fee:

- * Prolonged illness
- * Major Surgery
- * Accident which demands a long rest

The cause of the long period of absence should be informed with supportive documents to the Principal within a week's time and get the leave sanctioned.

iii) Candidates who earn attendance between 55% and 64% are ineligible to appear for the current semester examinations. However, they can write arrear subjects, if any. They are permitted to continue their studies in the next semester; while continuing in the next semester, they have to compensate and earn combined attendance of 75% or more by taking the average of the attendance earned in the current and the previous semester.

iv) Candidates who earn attendance below 55% are not eligible to appear for the current semester examinations and also have to discontinue the course and rejoin in the same semester in the next academic year, if vacancy is available, with proper approval from the Principal through the Head of the Department concerned. These candidates are eligible to write arrear courses, if any.

v) Students having a minimum of 75% of attendance in the Practical classes alone will be eligible to submit their record note books and appear for CIA and ESE practical examinations.

vi) Students shall be permitted to appear for the practical examinations only with the submissions of bonafide records.

Scheme of examinations:

- i) All End Semester Examinations (theory and practical) shall be conducted twice a year, in November / December and in April / May. All failed candidates shall be governed by the regulations and syllabus in force at the time of their subsequent appearances.
- ii) Additional supplementary End Semester Examinations in final semester subjects and Special Supplementary End Semester Examinations for students who have failed in only one subject up to V semester (UG Programmes) are conducted in June / July every year to facilitate the final year students who have failed to score passing minimum to go for higher studies or seek job early.

RULES TO BE FOLLOWED BY STUDENTS DURING EXAMINATION:

1. A candidate entering the examination hall must possess hall-ticket and identity card issued by the Principal, else she will be denied admission to write the examination.
2. Candidates have to occupy their allotted seats 10 minutes before the commencement of examination and maintain discipline and silence inside the examination hall. They have to give due attention to the instructions given by the Hall Superintendent before the commencement and also during the examination.
3. No candidate will be permitted to enter examination hall after 30 minutes from the commencement of examination. Similarly, no candidate will be permitted to leave the exam hall before 30 minutes from the commencement of examination.
4. A candidate who leaves the examination hall will not be permitted to re-enter the hall under any account.
5. Candidates are expected to bring their own pens, pencils, eraser, geometrical instruments, non-programmable calculators etc., and will not be allowed to borrow from others.
6. Candidates should use only blue or black ink or ball-point pen while answering their papers. Only for drawing diagrams or chart, colour pens / sketch pens are allowed.
7. Clark's mathematical table, Statistical table and Compound present value table will be supplied to candidates on request and the same should be returned immediately after use, without any scribbling. However, the candidates will be allowed to use their own mathematical and statistical tables / data sheets/graph sheets which are uncommon and specifically required to answer a particular paper after obtaining permission from

- Chief/Hall Superintendent. Such sheets or tables with any scribbling will not be permitted.
8. Candidates are prohibited from possessing study material in any form or mobile phone or and any such Electronics/ Communication instruments inside the examination hall. Mere possession of such materials inside the examination hall itself will be considered as the material meant for malpractice and will lead to disciplinary actions.
 9. Candidates must verify and satisfy themselves that they have received correct question paper before they start answering for questions. Question paper not relevant should be returned to the hall superintendent at once.
 10. Candidates are not allowed to write beyond the time prescribed for the examinations.
 11. Rough work, if any, must be done by the candidates on the bottom of the page itself. Candidates can reserve, if necessary, one fourth of the page at the bottom exclusively for the purpose. No separate answer book for rough work will be supplied to candidates. Rough work carried out of by a candidate will become part and parcel of the answer paper.
 12. Candidates are forbidden from asking questions or clarifications of any kind from the fellow student or Hall Superintendent during the examination.
 13. Candidates should not detach any sheet from the main answer book or smuggle out additional sheet or main book.
 14. Candidates should handover the answer books personally to the Hall superintendent, before leaving the examination hall.
 15. Candidates should not write their Register number anywhere else (except in the specified space) on the first page of Answer Book. Writing the name or making any appeal in the answer book or any other identifiable marking will be treated as an attempt to influence the examiner. Hence, any such act will attract disciplinary measures.
 16. The students who indulge in any malpractice while writing examination will be immediately referred to the Chief Superintendent for the initiation of appropriate disciplinary action.
 17. In case of impersonation, the accused will be handed over to police authorities for investigation and necessary action.
 18. In the event of public holiday being declared after the publication of timetable, the examinations will not be postponed or cancelled. The examinations will be conducted as scheduled unless otherwise notified.
 19. Any letter or telegram or phone call to a candidate shall not in any case be delivered / informed to the candidate until he/she completes examination.
 20. Candidates with disabilities and who could not write examination by themselves shall submit a request to the Principal in the beginning of the Academic Year with the support of documentary evidences for alternate arrangements.

Transitory positions:

The candidate who have completed the course of study (THREE YEARS IN CASE OF UG PROGRAMMES) but have arrears will be permitted to take up the examinations only under the regulations in force at the time.

Facility to appear in an examination already passed:

The Candidates who have passed examinations may be permitted to appear again (Only once) for the end semester examinations of that course or courses under the regulations and syllabi in force then, with a view to improve their performance(s). If they do not show improvement, their previous marks shall be the final marks in all records (such candidates should not have applied for their Degree certificate in Convocations held in between). Also such reappearances shall be permitted only once at the examination(s) conducted in the college in the next two semesters only.

Provision to re-total the answer book:

Candidates who desire to have their answer books re-totaled shall apply to the controller of Examinations, remitting the prescribed fees within 10 calendar days from the date of publication of results. Where the marks obtained in the re-totaling are higher than the marks awarded earlier, the Controller of Examinations shall issue the revised mark sheets after withdrawing the previous one.

Provision to appeal for re-evaluation of End Semester Examination Marks:

Candidates who desire to have their answer books revalued shall apply to the Controller of Examinations, remitting the prescribed fees within 10 calendar days from the date of publication of results (The date mentioned in the Mark sheet). If the revalued marks are higher to the extent of getting a passing minimum and more than the marks awarded earlier, then the COE shall issue the revised mark sheet after withdrawing the mark sheet issued previously. If the revalued marks are higher than the marks awarded earlier but not to the extent of getting a passing minimum, then the first valuation marks shall be the final marks. The principles of moderation formulated in the Results Passing Board for the respective examination shall be applied for the revaluation cases also.

Transparency system:

Under this system, the photo copy of the answer script written by the student is issued on request. The procedure is that the candidate who desires to get the Photo copy of her answer script shall apply to the COE, remitting the prescribed fee within 10 calendar days from the date (noted in the mark sheet) of publication of results. On a specific day, the candidates who have applied for this facility will be given with the photo copy of the answer script and would be directed to discuss the issues with the subject experts who are specially appointed for the purpose. The students may scrutinize the answers script, discuss with the subject expert, get clarifications and if they are not convinced with the marks awarded then they may go for

applying for revaluation. Such a request shall be made within 3 calendar days. The procedure followed for the revaluation is applied to this category also.

Passing Minimum:

A candidate who secures not less than 40% marks in ESE of various components shall be declared to have passed the examination in that course (subject).

Classification of successful candidates and grading system:

No candidate shall be eligible for classification or grading unless, the candidate

- has undergone the prescribed course of study for the prescribed period
- has passed / completed all the courses (subjects) / components prescribed for the programme
- has earned the credit points prescribed for the programme.

Part I & II:

Candidates who have passed Part: I (Tamil / Hindi / French / Kannada / Malayalam Sanskrit) and Part: II English Courses (subjects) and securing 60% and above and 50% to 59.99% within three years from the date of admission, shall be declared to have passed in I & II classes respectively and all other successful candidates shall be declared to have passed the examinations in III class.

Part III:

Candidates who have passed all the Part: III examinations in FIRST ATTEMPT within the study period of the respective semester and securing 75% and above in aggregate of Part: III shall be declared to have passed the Part: III examination in first class with distinction. All other candidates who have passed Part: III subjects and securing 60% & above, 50% to 59.9% and 40% to 49.9% shall be declared to have passed the Part: III examinations in First, Second and Third class respectively.

GRADING SYSTEM

Based on the guidelines of Bharathiar University on grading system the following grading System for the students admitted from 2017-18 & onwards.

Conversion of Marks to Grade Points and Letter Grade:

RANGE OF MARKS	GRADE POINT	LETTER GRADE	DESCRIPTION
90 - 100	9.0 -10.0	O	Outstanding
80 - 89	8.0 – 8.9	D+	Excellent
75 - 79	7.5 – 7.9	D	Distinction
70 - 74	7.0 – 7.4	A+	Very Good
60 - 69	6.0 – 6.9	A	Good
50 - 59	5.0 – 5.9	B	Average
40 - 49	4.0 – 4.9	C	Satisfactory

00-39	0.0	U	Reappear
Absent	0.0	AAA	Absent

Classification:

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	First class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First class with Distinction
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A+	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+ #	Third Class
4.0 and above but below 4.5	C #	
0.0 and above but below 4.0	U	Re-appear

Applicable only to U.G. Programmes

* Applicable for the students who have passed the Part III examinations in FIRST APPEARANCE within the study period of the respective semesters.

- Cumulative Grade Point Average (CGPA) and final classifications are to be made for the students who have passed all courses (subjects) / completed all components prescribed for the programme
- Part-III components alone are considered for CGPA.
- Part-I, Part-II, Part-IV & Part-V are not to be considered for finding the CGPA or for the classification of Part—III .
- The maximum marks per course (subject) are to be fixed at 100.
(if it is less or more than 100, it should be converted to 100)
- Grade point average – For a semester: $(GPA) = \frac{\sum CGP}{C}$.
Where C = Credits earned for the course in any semester
G = Grade Point obtained for the course in any semester
Sum of the multiplication of grade points by the credits of the courses
GPA= $\frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$
- Cumulative Grade Point Average – For the entire programme: (CGPA) is calculated by using the formula:

$$\Sigma CGP$$

CGPA = ----- Where C = Credit Point, GP= Grade Point

$$\Sigma C$$

Sum of the multiplication of grade points by the credits of the entire programme

$$CGPA = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

- **CGPA is given only in Consolidated mark statement / Grade sheet.**

Ranking:

- Candidates who have passed all the courses (subjects) or completed all the components prescribed for the UG programme within the period of study are only eligible for Ranking
- Ranking is based on the marks scored in Part-III subjects only.
- Candidates passing the Part-III subjects in First Attempt within the study period of respective semesters are only eligible for ranking.
- In case of Reappearance, the first appearance mark is only considered for ranking.
- Candidates absenting for the courses (subjects) prescribed in Part-III and getting higher marks in the subsequent appearances will not be considered for Ranking.

MALPRACTICE AND PUNISHMENT

Punishment for malpractice committed during End Semester Examinations.

The students, who indulge in any malpractice, while writing examination, will be directed to report to Chief Superintendent. The chief superintendent will review and forward the case to Controller of Examinations and the CoE in turn will submit the details to Examination Committee for the initiation of appropriate disciplinary proceedings.

NATURE OF MALPRACTICE	NATURE OF PUNISHMENT	LEVEL OF PUNISHMENT
Making an appeal in any form inside the answer script	Warning may be given and if repeated the examination taken by the candidate will be cancelled	LEVEL: I
Possession of mobile phone / study materials / incriminating materials in any form	The particular examination taken by the candidate will be cancelled	LEVEL: II
Aiding / Passing / Referring / Copying from mobile phone / study material	The particular examination and all the examinations written already in this semester including Arrear will be cancelled and may be permitted to write subsequent semester examinations	LEVEL: III
Insubordinate behavior or threatening the Invigilator	The particular examination and all the examinations written already in this semester will be cancelled and also will be debarred from appearing for the ONE subsequent semester examinations	LEVEL:IV

Inserting previously written answers	The particular examination and all the examinations written already in this semester will be cancelled and also will be debarred from appearing for the TWO subsequent semester examinations	LEVEL: V
Case of Impersonation	The particular examination and all the examinations written already in this semester will be cancelled and will be expelled From the college and the matter will be referred to the Police if necessary for further action.	LEVEL: VI



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PG & RESEARCH DEPARTMENT OF COMMERCE

B.COM (COMMERCE)
(For students admitted in 2023-24 & onwards)

Course Scheme
Scheme of Examination and
Course Content

P.K.R ARTS COLLEGE FOR WOMEN

(An autonomous institution, accredited by NAAC with 'A' Grade)

Gobichettipalayam – 638476.

PG & RESEARCH DEPARTMENT OF COMMERCE

B.COM DEGREE PROGRAMME

PROGRAMME SPECIFIC OUTCOME (PSO)

PO/PSO Nos.	PO	PSO
		On successful completion of the B.Com Programme, the students would be able to
1	Disciplinary knowledge	Recollect factual, conceptual, procedural aspects pertaining to commerce and various disciplines of accounting such as financial, cost and management and laws related to business, banking service, marketing, entrepreneurial development, auditing, taxation and applications of computer in business.
2	Communication skills	Listen and deliver the ideas and thoughts effectively through verbal and written and interact with people from diverse background
3	Critical thinking, problem solving and analytical reasoning	formulate strategies to address complex situations in the fields of service and manufacturing industries and excel in decision making to solve the managerial problems in the current scenario
4	Research skills and reflective thinking	apply research skills through formulating and testing hypotheses, analyzing, interpreting and drawing conclusions from data and information pertaining to business situations.
5	Teamwork and Leadership skills for interpersonal competence	build the ability to interact and work in team and acquire entrepreneurial, managerial and inter personal skills to lead the team with positive attitude
6	Continuous autonomous learning and digital literacy	make use of all digital platforms in various aspects of business through self paced and self directed lifelong learning
7	Social consciousness with concern for environment	adapt sustainable business developmental practices with ethical values and sense of social responsibility



P.K.R ARTS COLLEGE FOR WOMEN (Autonomous)
GOBICHETTIPALAYAM – 638476.
BACHELOR OF COMMERCE
Programme Scheme and Scheme of Examinations
(For students admitted from 2023-2024 & onwards)
(For branches offering Part-I and Part-II for two semesters)

Scholastic Courses:

Category/ Part	Component	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
SEMESTER-I									
I	Language : I	23LTU01 / 23LHU01 / 23LFU01 / 23LKU01 / 23LMU01 / 23LSU01	Tamil- I / Hindi-I / French-I / Kannada-I / Malayalam-I / Sanskrit-I	4	3	25	75	100	3
II	English: I	23LEU01	English-I	4	3	25	75	100	3
III	Core: I	23CGU01	Principles of Accountancy	6	3	25	75	100	4
III	Core :II	23CGU02	Business Correspondence	5	3	25	75	100	3
III	Core:III	23CGU03	Marketing	4	3	25	75	100	3
III	Core : IV Allied : I	23CGU04	Agricultural Economy of India	5	3	25	75	100	4
IV	Foundation :I	23FCU01	Environmental studies	2	3	50	-	50	2
TOTAL				30				650	22
SEMESTER-II									
I	Language :II	23LTU02/ 23LHU02/ 23LFU02/ 23LKU02/ 23LMU02/ 23LSU02	Tamil- II / Hindi-II / French-II / Kannada-II / Malayalam-II / Sanskrit-II	4	3	25	75	100	3
II	English : II	23LEU02	English-II	4	3	25	50	75	3
II	English : II	23LEEU02	Effective English	2	-	25	-	25	1

III	Core: V	23CGU05	Financial Accounting	5	3	25	75	100	4
III	Core : VI	23CGU06	Company Law	4	3	25	75	100	4
III	Core : VII	23CGU07	Banking Theory Law and Practice	4	3	25	75	100	4
III	Core: VIII Allied : II	23CGU08	Business Ethics	5	3	25	75	100	4
IV	Foundation: II	23FCU02	Yoga & Ethics	2	3	50	-	50	2
			TOTAL	30				650	25

SEMESTER- III

I	Language : III	23LTU03/ 23LHU03/ 23LFU03/ 23LKU03/ 23LMU03/ 23LSU03	Tamil- III/ Hindi- III/ French-III / Kannada-III / Malayalam-III / Sanskrit-III	4	4	25	75	100	3
II	English : III	23LEU03	English-III	4	3	25	75	100	3
III	Core : IX	23CGU09	Corporate Accounting	5	3	25	75	100	4
III	Core: X	23CGU10	Business Organization and Management	4	3	25	75	100	3
III	Core:XI	23CGU11	Commercial Law	4	3	25	75	100	3
III	Core :XII Allied :III	23CGU12	Business Statistics	5	3	25	75	100	4
IV	Ability Enhanceme nt: I	23AEU01	Information Security	2	3	50	-	50	2
IV	Non-Major Elective	23NMU01A/ 23NMU01B	Indian Women and Society / Advanced Tamil	2	3	50	-	50	2
			TOTAL	30				700	24

SEMESTER- IV

I	Language : IV	23LTU04/ 23LHU04/ 23LFU04/ 23LKU04/ 23LMU04/ 23LSU04	Tamil- IV/ Hindi- IV/ French-IV / Kannada-IV / Malayalam-IV / Sanskrit-IV	4	4	25	75	100	3
II	English : IV	23LEU04	English-IV	4	3	25	75	100	3
III	Core :XIII	23CGU13	Advanced Accounting & Auditing	7	3	25	75	100	5
III	Core :XIV	23CGU14	Goods and Services Tax	5	3	25	75	100	5

III	Core : XV Allied : IV	23CGU15	Business Economics	5	3	25	75	100	4
IV	Skill Enhancement: I	23SECGU01/ 23SEU01	Computer Applications in Business/ Naan Mudhalvan	3 3	3 -	50 50	- -	50 50	2 2
IV	Ability Enhancement: II	23AEU02	Consumer Rights	2	3	50	-	50	2
			TOTAL	30				600	24

SEMESTER- V

III	Core :XVI	23CGU16	Entrepreneurial Development Programme	5	3	25	75	100	4
III	Core : XVII	23CGU17	Direct Tax Laws and practice	5	3	25	75	100	4
III	Core: XVIII	23CGU18A/ 23CGU18B/ 23CGU18C	Institutional Training Articleship training Mini project	-	-	100	-	100	1
III	Core :XIX Practical I	23CGU19	Computer Application Practical -I	4	-	-	-	-	-
III	Core :XX Practical II	23CGU20	Computer Application Practical –II(Tally)	4	-	-	-	-	-
III	Core : XXI Elective – I	23CGU21A/ 23CGU21B / 23CGU21 C	Advertising And Sales Promotion/ Fundamentals of Business Analytics / Business Finance	5	3	25	75	100	4
III	Core: XXII (Open Elective)	****	Opted by the students offered by other departments	4	3	25	75	100	2
IV	Skill Enhancement : II	23SEU02	Life Skills (Jeevan kaushal)	3	3	50	-	50	2
V	Proficiency Enhancement	23PECGU01	Business and Commercial Knowledge (Self-Study)	-	3	-	100	100	2
			TOTAL	30				650	19

SEMESTER- VI

III	Core : XXIII	23CGU22	Cost & Management Accounting	7	3	25	75	100	5
III	Core :XIX Practical I	23CGU19	Computer Application Practical -I	5	3	25	25	50	4
III	Core :XX Practical II	23CGU20	Computer Application Practical –II	5	3	25	25	50	4

III	Core : XXIV Elective II	23CGU23 A/ 23CGU23 B/ 23CGU23 C	Brand Management/ Business Analytics Using Python and Tableau / Working Capital Management	5 3+2* 5	3	25	75	100	4
III	Core : XXV Elective III	23CGU24A/ 23CGU24B	Women in Business/ Project Work and Viva roject voce	5 -	3 -	25 20	75 80	100 100	4 4
IV	Skill Enhance ment : III Practical	23SECGU03/ 23SEU02	Commerce Practical/ Naan Mudhalvan	3 3	- -	50 50	- -	50 50	2 2
			TOTAL	30				450	23
V	Competency Enhancement	NSS/YRC/RRC/CCC/PHY.EDU/ Others							SEMESTER I – VI 1
		Professional Grooming							SEMESTER I – VI 1
		Students Social activity							SEMESTER I – VI 1

Total credits: 140

Total Marks: 3700

*3 hours theory, 2 hours practical

PART	CATEGORY		NO. OF COURSES	TOTAL CREDITS
I	Language		4	12
II	English		4	13
III	Core: Theory	13	24	96
	Core: Practical	1		
	Core: Allied	4		
	Core: Elective	3		
	Core : Institutional Training	1		
	Open Elective	1		
IV	Foundation	2	8	16
	Non – major	1		
	Ability Enhancement	2		
	Skill Enhancement :Theory	2		
	Skill Enhancement : Practical	1		
V	Proficiency Enhancement	1	4	5
	Competency Enhancement	3		
	Total		44	140



P.K.R ARTS COLLEGE FOR WOMEN
(Autonomous) Gobichettipalayam-638476
DEPARTMENT OF COMMERCE
B.COM - PROGRAMME STRUCTURE
CBCS: 2023-2024 & Onwards

CATEGORY	COMPONENTS	NO. OF COURSES	CREDIT(S) / COURSE	TOTAL CREDITS	PROPOSED SEMESTER
Part – I	Language	2	4	12	I – II
Part – II	English	2	3/4	13	I - II
Part - III	Core Courses:				
	A). Core / Allied / Elective and Open Elective:				
	(Theory/Practical/Online Exam)	27	1/2/3/4/5/6	96	I – VI
	B). Projects:	1	4	4	VI
Part – IV	A). Foundation Courses :				
	i. Environment Studies	1	2	4	I – II
	ii. Yoga & Ethics	1			
	B).Non Major Elective				
	i. Indian Women and Society / Advanced Tamil	1	1	2	III
	C).Ability Enhancement Courses:				
	i. Information Security	1	1	2	III
	ii. Consumer Rights	1			IV
	D). Skill Enhancement Courses:				
	i. Computer Applications in Business/Naan Mudhalvan	1	2	6	IV
	ii. Life Skills (Kaushal Jeevan)	1			V
	iii. Commerce Practical/Naan mudhalvan	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	3	I – VI
	ii. Professional Grooming	1			I – VI
	iii. Students Social activity	1			I - VI

Total Marks: 3700 & 140 Credits

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 Hrs	Contact Hrs per week	Exam Duration	Maximum Marks
21SECGU01	IV	I	Computer Applications in Business/Naan Mudhalvan	24	2	3	50
21SEU02	V	II	Life Skills	24	2	3	50
21SECGU03	VI	III	Commerce Practical/Naan Mudhalvan	24	2	-	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	Advertising And Sales Promotion
B	Fundamentals of Business Analytics
C	Business Finance
ELECTIVE II: (Semester VI)	
A	Brand Management
B	Business Analytics Using Python AND Python
C	Working Capital Management
ELECTIVE III: (Semester VI)	
A	Women in Business
B	Project Work

II. CO-SCHOLASTIC COURSES:**a) VALUE ADDED COURSES:**

Semester	Course Code	Course Title	Contact Hours / Week	Exam Duration Hours	Max. Marks @ Annual Exam		
					Theory	Practical	Total
Course to be taught after regular hours							
Value Added Course I							
Semester I		Intelligence for Excellence	2	-	-	-	-
Semester II		Intelligence for Excellence	2	3	100	-	100
Value Added Course II							
Semester III		English for Commerce And Management	2	-	-	-	-
Semester IV		English for Commerce And Management	2	3	50	50	100
Value Added Course III							
Semester V		Tally ACE	2	-	-	-	-
Semester VI		Tally ACE	2	3	50	50	100
TOTAL							300

b) CERTIFICATE COURSE:

Semester	Course Code	Course Title	Contact Hours / Week	Exam Duration Hours	Max. Marks @ Annual Exam		
					Theory	Practical	Total
Course to be taught after regular hours							
Certificate Course							
Semester III		Social Media Marketing	2	-	-	-	-
Semester IV		Social Media Marketing	2	3	100	-	100

c) COURSES WITH CREDIT TRANSFERABILITY

d) ADD-ON COURSES:

Category	Course Code	Course Title	Contact Hours / Week	Exam Duration Hours	Max. Marks @ Annual Exam
Course to be taught after regular hours, must register ONLY during I year of study.					
ADD-ON COURSE – I		Functional English (Offered by the Department of English)	2	3	100
ADD-ON COURSE – II		Yoga and Meditation (Offered by the Department of Tamil)	2	3	100

e) 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

SYLLABUS

SEMESTER – I

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part - I	Language - I	23LTU01	TAMIL - I	48	3

Contact hours per week: 4

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

Kfg;Giu:

jkpo;nkho; Fwpj;j mbg;gil mwptpidAk; tifikaiidAk; mwpjy;.

COURSE OUTCOME:

nghJj;jkpiog gbg;gjd thapyhf fPo;f;fz;l jpwd;fisg ngWtu;.

COs	CO Statement	Knowledge Level
CO1	jkpo ,yf;fpa tifikfif fw;wy	K1
CO2	nkhopia gp ioapy;yhky; vOjTk NgrTk fw;wy;	K2
CO3	ngz;zpak rhu;e;j rpejidfis tsu;j;jy;	K3
CO4	GJf;ftp ij> rpWfij cj;jpfis jpwdha;jy	K4
CO5	gilg;ghsu;fshf cUthf;fk; ngWjy	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	3	9	3	3	9	9
CO2	9	9	9	9	3	3	3
CO3	9	3	9	9	9	3	3
CO4	9	3	9	9	3	3	3
CO5	9	9	9	3	9	9	3
Total Contribution of COs to POs	45	27	45	33	27	27	21
Weighted Percentage of COs contribution to POs	2.29	1.71	2.84	2.10	2.24	2.22	1.94

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

Course Content

myF 1 ,aw;if **15kz Neuk;**
 fh;yg;ngH> me;jpg;ngH> kīo – ghujpahu;
 MW – ghujpjhrd
 ,aw;if tho;T – ftpkzp
 nea;jy; e^{Ph} - Rujh
 kuq;fs; - K.Nkj;jh

myF 2 ngz;zpak **15kz Neuk;**
 etPd jhyhl;L - itukj;J
 ngz;Zupik NgZeU; - nghd;kz itukj;J
 mk;kh - ,sk;gpiw
 Njhifnay;yhk Jg;ghf;fpfs; - Mz;lhs; gpupaju;rpdp
 ePup; miyAk; Kfk - m. ntz;zpyh

myF 3 rpWfijfs - rKjhak; **15kz Neuk;**
 fd;d - ,e;jpuh ghuj;jrhujp mk;khTf;F
 Xa;T - N[hju;yjh fpup[h
 rhgtpNkhrdk; - GJikg;gpj;jd
 fopT- Mz;lhs; gpupaju;rpdp
 fy;ypd fUiz - Jiwd
 G+f;fSk; tpw;gidf;Nf - jpyftj

myF 4 ,yf;fzk; **12 kz Neuk;**
 ty;ypdk; kpFk; ,lq;fs;
 ty;ypdk; kpfh ,lq;fs;
 e z d> y s o> u w NtWghL
 kuGr; nrhw;fs;

myF 5 ,yf;fpa tuyhW **15 kz Neuk;**
 GJf;ftpījapd Njh;wKk tsu;r;rpAk;
 rpWfijapd Njh;wKk tsu;r;rpAk;
 gbkk - FwpaPL gw;wpa tpsf;fq;fs;
 gapw;rp;Fhpad - fbjk tiujy? tpz;zg;gk vOJjy;

ghIE}y;fs;:

1. kfhft ghujpahu ftpījfs;> = nrz;gfh gjpg;gfk;> fpU\zh njU> j pahfuaefu;> nrd;id-600 017. vl;lhk; gjpg;G: 2005.
2. ctīkf;ftpQu; Rujh ftpījfs;(Kjw;njFjp);> ts;Stu jkpog;gPlk;> 56-m> lhf;lu; yl;Rkzrhkp rhīy> fiyQu; fUzhepp efu;> nrd id-600 078 Kjw;gjpg;G: gpg;utup 2007.
3. K.Nkj;jh ftpījfs (Nju;e;njLj;j ftpījfs;); ftpjh gg;spNf\nd? 8>khrrpyhkz njU> ghz;bg[huz;]p;efu;,> nrd id-600 017 ,uz;lhk; gjpg;G: Mf;l; 2011.
4. itukj;J ftpījfs? #u;ah ypl;Nurru;(gp)ypl;> 22>ehd;fhk; FWf;Fj;njU>>bu];l Guk;> nrd;id-24 gj;jhk; gjpg;G: [Piy 2009.
5. nghd;kz itukj;J ftpījfs;> #u;ah ypl;Nur;ru;(gp)ypl> 22>ehd;fhk; FWf;Fj;njU> bu];l Guk? nrd;id-24. ehd;fhk; gjpg;G: 1996

ghh;it E}y;:

ty;ypf;fz;zd> GJf;ftpījapd Njh;wKk tsh;r;rpAk;> rPīj gjpg;gfk? nrd;id 600005> 6 Mk gjpg;G 2014.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English: I	23LEU01	ENGLISH - I	48	3

Contact hours per week: 4

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

PREAMBLE:

To impart basic knowledge about the English Language and various genres in Literature

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Identify the main ideas of the different genres.	K1
CO2	Enhance their four skills of language learning.	K2
CO3	Avoid the common grammatical errors.	K3
CO4	Detect the correct usage of vocabulary.	K4
CO5	Interpret the grammatical forms of English through activities, assignments, reading the texts.	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	9	3	3	3
CO2	9	3	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	1
CO5	3	1	1	1	1	1	0
Total contribution of COs to POs	33	19	17	15	9	7	6
Weight Percentage of COs contribution to POs	1.8	1.2	1.4	1.4	1.6	1.5	1.5

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

Course Content

1. COURSE CONTENT:

UNIT I: Poetry

(7 Hours)

1. Where the mind is without Fear – Rabindranath Tagore
- 2.. The Road Not Taken- Robert Frost

UNIT II: Prose

(8 Hours)

1. How to Avoid Foolish Opinions- Bertrand Russell
2. At School- M.K.Gandhi

UNIT III: Short Stories

(9 Hours)

1. Lalajee- Jim Corbett
2. A Hero- R.K.Narayan

UNIT IV: One-Act Play

(10 Hours)

1. Refund – Fritz Karinthy
2. The Never, Never nest – Cedric Mount.

UNIT V: Grammar and Composition

(14 Hours)

1. Parts of Speech
2. Nouns
3. Pronouns
4. Verbs
5. Adjectives
6. Adverbs
7. Prepositions
8. Conjunctions and Interjections

Prescribed Text: AROMA

WEBSITE:

1. <https://www.poetryfoundation.org/poems/45668/gitanjali-35>
2. <https://www.poetryfoundation.org/poems/44272/the-road-not-taken>
3. <https://allpoetry.com/The-Village-Schoolmaster2>
4. <https://fs.blog/2009/09/bertrand-russell-on-avoiding-foolish-opinions/>
5. <https://www.google.com/amp/s/degmateng.wordpress.com/2016/12/07/unit-iii-ls1-lalajee-jim-corbett/amp/>
6. <https://www.google.com/amp/s/interestingliterature.com/2021/04/ernest-hemingway-a-days-wait-influenza-story-summary-analysis/amp/>
7. <https://www.literatureworms.com/2020/06/summary-of-never-never-nest-by-cedric.html?m=1>
8. <https://www.thoughtco.com/part-of-speech-english-grammar-1691590>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : I	23CGU01	PRINCIPLES OF ACCOUNTANCY	72	4

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; K6 - Create.

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	2.56	2.95	2.93	1.51	2.28	1.55	2.45

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

Course Content

UNIT I (15Hrs)

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-Petty cashbook.

UNIT II (14Hrs)

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

UNIT III (14Hrs)

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

UNIT IV (15Hrs)

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 (14Hrs)

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 Accountancy	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	Credit
Part – III	Core : II	23CGU02	BUSINESS CORRESPONDENCE	60	3

Contact hours per week: 5

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; K6 - Create.

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	2.56	2.95	2.93	1.51	2.28	1.55	2.45

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

Course Content

UNIT I (12 Hrs)

Business Communication: Business Communication: Meaning-Importance of Effective Business Communication. Business Letters: Essentials of Effective Business Letters– Functions - Kinds- Layout of a business letter.

UNIT II (12 Hrs)

Business Letters: Trade Enquiries –Offers and Quotations- Orders and Order Execution letters – Credit and Status enquiries - Complaint letters -Sales Letters – Circular Letters.

UNIT III (12 Hrs)

Banking and Insurance Correspondence: Banking Correspondence, Insurance Correspondence (Life Insurance only) - Agency Correspondence

UNIT IV (12 Hrs)

Company Correspondence: Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing.

UNIT V (12 Hrs)

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, E-mail, Tele conferencing, E-Communication and Video conferencing.

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

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	Rodrigues. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :III	23CGU03	MARKETING	48	3

Contact hours per week: 4

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; **K6 – Create.**

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	2.56	2.95	2.93	3.92	6.83	3.80	3.43

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

Course Content

UNIT I (10 Hrs)

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

UNIT II (10 Hrs)

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

UNIT III (10 Hrs)

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 (10 Hrs)

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

UNIT V (8 Hrs)

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	Ramasamy V.S &Namakumari .S	Marketing Management, Planning and Control	MacMillan India Ltd, New Delhi	2008
4	ZiKmund	Marketing	South Western	2001

WEB REFERENCES:

1. <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
2. <https://www.jagranjosh.com/careers/marketing-management-1528694183-1>
3. <https://www.marketingtutor.net/what-is-e-marketing/>
4. <https://www.marketing91.com/telemarketing/>
5. <https://www.toppr.com/guides/business-studies/marketing/functions-of-marketing/>
6. <https://byjus.com/commerce/functions-of-marketing/>
7. <https://creately.com/blog/diagrams/elements-of-marketing-mix/>
8. <https://mailchimp.com/marketing-glossary/marketing-mix-7ps/>
9. <https://businessyield.com/marketing/promotion-mix/>
10. <https://www.the-future-of-commerce.com/2020/01/08/neuromarketing-definition/>
11. <https://www.snhu.edu/about-us/newsroom/2017/11/types-of-digital-marketing>
12. <https://www.demandjump.com/blog/the-importance-of-consumer-behavior-in-marketing>
13. <http://www.ppup.ac.in/download/econtent/pdf/bbm%20Consumerism.pdf>
14. <https://www.economicdiscussion.net/marketing-management/rural-marketing-in-india/31957>
15. <https://www.yourarticlelibrary.com/essay/rural-marketing-in-india-definition-and-features-of-rural-marketing/32335>
16. <https://www.businessmanagementideas.com/marketing/green-marketing/20101>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :IV Allied: I	23CGU04	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
CO 1	illustrate the features of the Indian rural economy and the role of agriculture in Indian Economy	K 1
CO 2	categorize the core contents of the land tenure system and land reforms in India.	K 2
CO 3	identify the problems of agricultural labour and implementation of mechanization.	K 3
CO 4	examine the agricultural marketing system, analysis the consequences of price fluctuations and evaluate the agricultural progress during plan periods	K 4
CO 5	appraise the financial sources and credit system and assess the causes for rural indebtedness	K 5

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	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	2.56	2.17	2.15	1.51	0.76	0.70	0.82

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

Course Content

UNIT I **(12 Hrs)**

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 Hrs)**

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 Hrs)**

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 Hrs)**

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 Hrs)**

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&Pattanahetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi	2013
3	Rodrigues. M.V	Effective Business Communication	ConceptPublishing Company, NewDelhi	2003

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Foundation : I	23FCU01	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 behavioral 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, energy flow 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; K6 - Create.

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	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	2.56	2.95	2.54	3.92	1.37	0.98	2.45

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

Course Content

UNIT I (5Hrs)

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 (5Hrs)

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 Hrs)

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 (5Hrs)

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

(4Hrs)

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:

- Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd.Bikaner.
1. BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt. Ltd.,Ahmedabad
2. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc.480p
3. Clark R.S., Marine Pollution, Clanderson Press Oxford(TB)
4. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T.2001,
5. Environmental Encyclopedia, JaicoPubl. House, Mumabai,1196p
6. De A.K., Environmental Chemistry, Wiley EasternLtd.
7. Down to Earth, Centre for Science and Environment(R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies inDev.,
9. Environment & Security. Stockholm Env. Institute Oxford Univ. Press.473p
10. Hawkins R.E., Encyclopedia of Indian Natural History, BombayNatural
11. History Society, Bombay(R)
12. Heywood, V.H &Waston, R.T. 1995. Global Biodiversity Assessment,Cambridge Univ. Press1140p.
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	Credit
Part – I	Language –II	23LTU02	TAMIL - II	48	3

Contact hours per week:4

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

Kfg;Giu:

ePjp ,yf;fpak; rhu;e;j E}y;fisg; gbg;gjd; %yk tho;tpy; mw czu;tpidg; ngWtu;

COURSE OUTCOME:

,.j idf; fw;gjd %yk fPo;f;fhZk; epiyia miltu;

COs	CO Statement	Knowledge Level
CO1	mw,yf;fpa tifikfis mwpe;J nfhs;Sjy;.	K1
CO2	mw,yf;fpaq;fs; topfhl;Lk; xOf;fq;fisf; fw;wy;.	K2
CO3	kdpj Nea khz;Gld tpsq;Fjy;.	K3
CO4	,yf;fpaq;fSf;fpilNa cs;s cwT epiyfisj njhlu;Gg;gLj;Jjy;.	K4
CO5	Rw;Wr;#oy; Fwpj;j tpopg;Gzu;itf; nfhz;L r%fj;ij kjpg;gply;.	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	9	9	9	9
CO2	9	3	3	9	9	9	3
CO3	9	9	9	3	9	3	3
CO4	9	9	9	9	3	3	3
CO5	9	3	9	3	3	3	3
Total Contribution of COs to POs	45	33	39	33	33	27	21
Weighted Percentage of COs contribution to POs	2.29	2.09	2.46	2.10	2.74	2.22	1.94

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

Course Content

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M) nrhy;td;ik (1-10)
2. ehybahh - m) fy;tp (1-10)

18 kzj Neuk;

3. ed;ndwp - M) el;ghuha;jy; (1-10)
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- 'vl;Nlfhy; yl;rzNk...'
- kjpahjhh Kw;wk kjj;J...'
3. ,uhkrhkp; ftpuhah; - 'Kd;ndhU Chpd ngauhk;...'
4. fk;gh; - 'Nko gpb;Fk; if...'
5. fhsNkfg; Gyth; - 'thhp;ffsj;J mbf;Fk;...'

myF - 3 ciueil 18 **kz** Neuk;

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6. ez;gupd gz;G - jkpoz;zy

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tpidKw;W> Fwpg;G tpidKw;W> ,ilr;nrhy;ypd ,yf;fzk; - tiffs;>
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3. Nguh. Kidtu K.ngup.K.,uhkrhkp> jpUf;Fws;> = ,e;J gg;spNf\nd];> 40
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4. Nguh. khzpf;fk>; ehybahu; njspTiu> kzpthrfu; gjpg;gfk;> nrd;id 6 Mk
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Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English:II	23LEU02	ENGLISH - II	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	50	75

PREAMBLE:

To make the students understand the various literary forms in English Literature.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recognize contextual meaning of the word.	K1
CO2	Communicate effectively using wider range of vocabulary.	K2
CO3	Apply their acquired knowledge to identify the sentence structure.	K3
CO4	Examine the themes and literary devices.	K4
CO5	Assess the passages for logical arrangement of sentences in a given text.	K5

K1 – Remember;
K5 – Evaluate;

K2 – Understand;
K6 – Create.

K3 – Apply; K4 – Analyze;

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	1	1	1
CO3	3	3	3	1	1	1	1
CO4	3	1	1	1	1	1	1
CO5	1	1	1	1	1	0	0
Total contribution of COs to POs Weightage	25	17	17	9	7	6	6
Weight Percentage of COs contribution to POs	1.4	1.1	1.4	0.9	1.3	1.3	1.5

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

Course Content

UNIT I: POETRY **12Hours**

- 1 Television- Roald Dahl
2. Success is counted sweetest – Emily Dickinson

UNIT II: PROSE **15Hours**

1. Woman, Not the weaker sex – M.K.Gandhi
2. Positive Thinking- FrancieBaltazar-Schwartz

UNIT III : SHORT STORIES **13Hours**

1. The Verger- W.Somerset Maugham
2. Springtime- O.Henry

UNIT IV: ONE-ACT PLAY **16Hours**

1. The Death trap- Saki (H.H.Munro)
2. Soul Gone Home- Langston Hughes

UNIT V: GRAMMAR AND COMPOSITION **16Hours**

1. Tense
2. Articles
3. Framing Questions

TEXT BOOKS:

Strengthening Communication

WEBSITE LINK:

1. <https://www.learninsta.com/television-summary/>
2. <https://www.litcharts.com/poetry/emily-dickinson/success-is-counted-sweetest>
3. <https://poemanalysis.com/nissim-ezekiel/enterprise/>
4. <https://www.mkgandhi.org/momgandhi/chap60.htm>
5. <https://storymirror.com/read/english/story/the-last-cab-ride/a4vijk4m>
6. <https://www.cram.com/essay/Mother-And-Son-In-Soul-Gone-Home/FCGMNAL3QG>
7. <https://www.grammarly.com/blog/articles/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :V	23CGU05	FINANCIAL ACCOUNTING	60	4

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 life situation.

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 royalty accounts.	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 in hire 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; K6 – Create.

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	2.56	2.95	2.93	1.51	2.28	1.55	2.45

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

Course Content

UNIT I (12Hrs)

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

UNIT II (12Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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

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	GuptaR.L& Gupta.V.K	Advanced Accounting	S.Chand&Sons,NewDelhi, NewDelhi	1994
2	Jain .S.P and Narang.K.L	Financial Accounting-I,	S.Chand&Sons,New Delhi, New Delhi	2012
3	Maheswari .S.N	Financial Accounting	Vikas Publishing House, New Delhi.	2012
4	Raman.B.S	Financial Accounting	United Publishers, Mangalore	2012

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: VI	23CGU06	COMPANY LAW	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	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; K6 – Create.

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	2.56	2.17	1.76	2.31	1.06	0.42	1.14

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

Course Content

UNIT I

(10 Hrs)

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

(10 Hrs)

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

(10 Hrs)

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

(9 Hrs)

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

(9 Hrs)

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:

1. <https://www.legalbites.in/library-company-law/>
2. <https://lawbhoomi.com/introduction-to-concept-of-company-and-company-law/>
3. <https://www.slideshare.net/ShahMuhammad55/companies-laws-complete-notes>
4. <https://www.studocu.com/in/document/dr-hari-singh-gour-university/corporate-law/company-law-notes-companies-act-2013/5486913>
5. <https://www.youtube.com/watch?v=dWlu1crkVHk>
6. <https://www.youtube.com/watch?v=pGoZNB6F1fs>
7. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
8. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VII	21CGU07	BANKING THEORY LAW AND PRACTICE	48	4

Contact hours per week: 4

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

PREAMBLE:

To enable the students to acquire knowledge about banking theory, law and practice 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. loan, pledge, hypothecation ,debit card and credit 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, debit card, debit card in transactions	K3
CO4	Analyse the importance of e-banking, mobile banking and reserve bank of India.	K4
CO5	Evaluate the credit control measures of Reserve Bank of India	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	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	2.56	2.56	2.15	1.1	4.7	1.55	1.47

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

Course Content

UNIT I (10 Hrs)

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 (10 Hrs)

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 (10 Hrs)

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)

UNIT IV (9 Hrs)

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 (9 Hrs)

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

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Sundharam and Varshney	Banking theory Law & Practice	S.Chand& Sons, New Delhi	2003

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	Natarajan .K&Gordon .E	Banking Theory and Practice	Himalaya Publishing House, New Delhi	2016
3	Reddy & Appanniah	Banking Theory and Practice	Himalaya Publishing House, New Delhi	1991

WEB REFERENCES:

1. <https://www.iedunote.com/relationship-between-banker-and-customer>
2. https://lawpage.in/banking_law/banker-lien
3. <https://iamcheated.indianmoney.com/blogs/rights-and-duties-of-bankers-and-customers>
4. <https://corporatefinanceinstitute.com/resources/knowledge/finance/negotiable-instrument/>
5. <https://byjus.com/govt-exams/types-of-cheques/>
6. <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.>
7. <https://indiafreemotes.com/statutory-protection-to-collecting-banker/>
8. <https://indiafreemotes.com/duties-and-responsibilities-of-paying-and-collecting-banker/>
9. <https://www.toppr.com/guides/general-awareness/banks/types-of-deposit-and-accounts/>
10. <https://www.paisabazaar.com/banking/difference-between-neft-rtgs-imps/>
11. [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.)
12. <https://www.iedunote.com/mortgage>
13. <https://www.icicibank.com/blogs/mobile-banking/difference-between-mobile-and-internet-banking.page>
14. <https://www.investopedia.com/ask/answers/050415/what-are-differences-between-debit-cards-and-credit-cards.asp>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: VI II Allied : II	23CGU08	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	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 recourse areas.	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	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	2.56	2.17	2.54	2.11	2.88	0.42	3.10

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

Course Content

UNIT I (12 Hrs)

Business Ethics: Meaning and Definition-Ethics in Business-Common domain of business ethics-nature and objectives-Sources-need-Importance-Characteristics-factors influencing business ethics.

UNIT II (12 Hrs)

Values in Business: Meaning –Definition-Value System-Categories of personal values system-Business values-Role of value in business-Managing by values..

UNIT III (12 Hrs)

Business Ethics and Environment: Internal environment-Areas of internal ethics-Hiring Employees-Promotions-discipline- Wages-Job discrimination-Job description-Exploitation of employees-Whistle blowing-External environment.

UNIT IV (12 Hrs)

Business Activities: Marketing, Advertising, Product safety, finance and Business ethics and issues in HRM

UNIT V (12 Hrs)

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
Radha.V.	Business ethics and values		2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	BajasP.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 Value systems	PHI learning PVT LTD, New Delhi	2013

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Foundation : II	23FCU02	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; **K6 - Create.**

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	2.56	2.95	2.93	1.51	1.97	1.55	2.45

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

Course Content

UNIT I (4 Hrs)

YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – PanchaKoshas - Benefits of Yoga- General Guidelines.

Practice:

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

UNIT II

ART OF NURTURING THE MIND (5Hrs)

Theory:

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

Practice: Worksheet

UNIT III (5Hrs)

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 (5Hrs)

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 (5Hrs)

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 Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Radha.V.	Business ethics and values		2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	BajasP.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 Value systems	PHI learning PVT LTD, New Delhi	2013

SEMESTER – III

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English :III	23LEU03	ENGLISH - III	48	3

Contact hours per week: 4

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

PREAMBLE:

To cater the most required LSRW skills in students along with bridging the gap among perception, communication and practice of the English Language.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recognize the genres in literature.	K1
CO2	Explain the literary devices and themes used in the works.	K2
CO3	Make oral presentation on any given situation.	K3
CO4	Examine the sentence structure and types of advertisements.	K4
CO5	Assess the situations and concepts to construct dialogues and slogans.	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	3	3	3
CO2	9	9	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	3	1	1	0	0	0
Total Contribution of COs to POs	33	27	17	9	8	6	5
Weighted Percentage of COs contribution to POs	1.8	1.7	1.4	0.9	1.4	1.3	1.3

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

COURSE CONTENT:

UNIT I : Poetry	(8 Hours)
1. Inchcape Rock – Robert Southey 2. Night of the Scorpion – Nissim Ezekiel	
UNIT II : Prose	(9 Hours)
1. My Visions for India - A.P.J. Abdul Kalam 2. My Greatest Olympic Prize - Jessie Owens	
UNIT III : Short Story	(9 Hours)
1. Valiant Vicky – Flora Annie Steel 2. The Conjuror’s Revenge – Stephen Leacock	
UNIT IV : One- Act Play	(10 Hours)
1. The Trial of Billy Scott -Mazie Hall 2. The Pie and the Tart - Hugh Chesterman	
UNIT V : Comprehension	(12 Hours)
1. Syntax 2. Constructing dialogues. 3. Drafting Advertisement.	

TEXT BOOKS:

Milestone

WEB REFERENCES:

1. <https://englishsummary.com/night-scorpion-nissim-ezekiel/>
2. <https://englishsummary.com/la-belle-dame-sans-merci-keats/>
3. <http://iamanbu.blogspot.com/2007/01/colours.html>
4. https://literature.fandom.com/wiki/The_Model_Millionaire
5. <https://www.scholarshipsin.org/2019/the-trial-of-billy-scott-by-mazie-hall-2019-0244408>
6. <https://litphile.wordpress.com/2018/09/29/the-pie-and-the-tart/>
7. <https://www.learninsta.com/advertisement-writing-class-12/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IX	23CGU09	CORPORATE ACCOUNTING	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 a comprehensive practice in the preparation of corporate accounts with the provisions of Company's Act.

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, bank accounts, insurance accounts 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; **K6 – Create.**

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	2.56	2.56	2.93	3.31	0.61	0.56	1.31

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

Course Content

UNIT I (12 Hrs)

Issue of Equity shares, Underwriting and Redemption of Preference shares: Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Rights Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only). Underwriting: meaning – Importance of Underwriting – Underwriting Commission – Types of Underwriting. Redemption of Preference Shares: Redemption without Fresh Issue of Shares, out of Profits – Redemption at a premium out of profits (fully & partly) and fresh issue at premium – Redemption at Par out of Fresh Issue at premium (fully & partly) - Issue of Bonus shares by using Capital Redemption Reserve - Minimum Fresh issue of Shares

UNIT II (12 Hrs)

Debentures and final accounts of company: Debenture - Meaning - Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only. Final Accounts of Companies (New Format) – Calculation of Managerial Remuneration (Simple problems only).

UNIT III (12 Hrs)

Liquidation of Companies: Liquidation: Meaning- Modes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account.

UNIT IV (12 Hrs)

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. 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 V (12Hrs)

Banking Companies and Insurance companies: Legal Requirements of Banking Company - Accounts of Banking companies - Final accounts and Balance sheet - Classification of Advances - Provisions for NPA.

Insurance companies – Meaning- Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only).

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S&Murthy. A	Corporate 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	S.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	Credit
Part – III	Core: X	23CGU10	BUSINESS ORGANISATION AND MANAGEMENT	48	3

Contact hours per week: 4

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

PREAMBLE:

To make the students to understand the concepts of business organisation and functions of business management.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recollect and understand the concepts of business, localizations fundamental terms, principles and elements of management.	K1
CO2	explain the principles and elements of management of business and sources of finance	K2
CO3	Make use of various principles to organize a business, DEMAT accounts and share trading.	K3
CO4	Formulate, judge and make decision individually and in groups the factual, conceptual or creative value of elements and functions of management in business situations.	K4
CO5	create business opportunities with the help of various functions of management	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	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	2.56	2.17	1.76	2.31	1.06	0.42	1.14

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

Course Content

UNIT I (10 Hrs)

Forms of Business Organizations: Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Company and Co-operative Societies ,Public Enterprise. Location of Business – Factors influencing location, localization of industries.

UNIT II (10 Hrs)

Management Principles and Planning: Definition, nature and scope of management-Management and Administration, functions- Contribution of F.W. Taylor – Henry Fayol– Mary Parker Follet – Dugles Mc Gregor and Peter F.Drucker.

Planning: – Meaning – Nature and Importance of Planning process- Types of Plan- Decision making

UNIT III (10 Hrs)

Organizing and Directing: Meaning of Organizing, Nature and Importance – Process of Organization – Principles of Sound Organization – Types of Organization- Line, Functional and Staff Structure – Span of Control– Departmentation – Delegation and Decentralization of Authority .

Directing: Motivation - Need –Maslow’s Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, Leadership: Meaning, Qualities and styles–MBO–MBE.

UNIT IV (9 Hrs)

Co-ordination ,Control& Communication: Meaning, need and techniques of coordination. Control: meaning, budgetary and non-budgetary control. Communication: meaning, types, process and barriers to communication.

UNIT V (9 Hrs)

Sources of Finance & Stock Exchange: Short term and long-term sources- Stock Exchange - Functions – Procedure of Trading –Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Jayasankar. J	Principles of Management	Margham Publication, Chennai	2015

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Balasubrahmanian.N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	S.Chand&Sons, New Delhi	2015
3	DipakKumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta.C.B	Management theory and practice	S.Chand& Sons, New Delhi	2017

WEB REFERENCES:

1. <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>
2. https://images.topperlearning.com/topper/revisionnotes/8000_Topper_21_101_504_552_10194_Principles_of_Management_up201904181007_1555562226_0165.pdf?v=0.0.1
3. <https://www.slideshare.net/ersmbalu/principles-of-management-lecture-notes>
4. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf
5. <https://byjus.com/commerce/nature-and-significance-of-principles-of-management/>
6. <https://www.slideshare.net/joefiljocson/management-theory>
7. <https://www.slideshare.net/K5CONSULTING/leadership-and-management-styles>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XI	23CGU11	COMMERCIAL LAW	48	3

Contact hours per week: 4

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; **K6 – Create.**

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	2.56	2.17	2.93	0.90	0.76	0.70	2.45

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

Course Content

UNIT I

(10 Hrs)

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

(10 Hrs)

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

UNIT III

(10 Hrs)

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

(9 Hrs)

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

UNIT V

(9 Hrs)

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 &Comp any 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&sa_m_handle=123456789/1362

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XII Allied : III	23CGU12	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	Learn and recollect the basic statistical concepts, principles of data presentation, graphical representation of data and the various statistical parameters.	K1
CO2	Explain and calculate and the measures of central tendency, measures of dispersion, correlation coefficient and regression analysis.	K2
CO3	Choose a statistical method like mean, median, mode, geometric mean, harmonic mean, range, quartile deviation, mean deviations, Standard deviation, for solving practical problems and methods for estimating trend on time series.	K3
CO4	Highlight statistical relationships between variables, coefficient of variation, correlation and statistical indicators to solve simple business tasks.	K4
CO5	Formulate and impart statistical tools and its implications to build skills for statistical inference of business data.	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	9	9	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	1	9	3
Total Contribution of COs to POs	45	45	45	45	19	45	15
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	4.52	2.88	6.33	2.45

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

Course Content

UNIT I (12 Hrs)

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

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean (simple problems only)

UNIT II (12 Hrs)

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation –Importance and Limitations-Co-efficient of variation.

UNIT III (12 Hrs)

Analysis: Meaning - Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Advantages and Limitations of Correlation.

UNIT IV (12 Hrs)

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 Hrs)

Probability: Definition –Concept –Simple Problems based on Addition and Multiplication theorems only

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Gupta.S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi.	2016-17

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Navnitham.P.A.	Business Mathematics and Statistics	Jai Publishers, Trichy.	2016-17
2	Sancheti,D.C. Kapoor, V.K.	Business Statistics	Sultan Chand & Sons, New Delhi.	2016-17

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement : I	23AEU01	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; **K6 – Create.**

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	16	19
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	4.52	4.10	2.25	3.10

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

Course Content

UNIT I (4Hrs)

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 (5Hrs)

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

UNIT III (5Hrs)

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 (5Hrs)

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 (5Hrs)

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	Credit
Part – IV	Non- Major Elective	23NMU01A	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; K6 – Create.

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	1.88	2.17	2.02	3.71	3.34	3.80	4.90

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

Course Content

UNIT I (4 Hrs)

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 (5Hrs)

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

UNIT III (5Hrs)

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

UNIT IV (5Hrs)

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 (5Hrs)

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	Credit
Part - IV	Non- Major Elective	23NMU01B	Advanced Tamil	24	2

Contact hours per week: 2

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

Kfg;Giu:

vOj;Jf;fspd tifikfs;> nrhw;nwhlu; mikg;G> khw;wk Fwpj;J mwpe;J nfhs;tu;

COURSE OUTCOME:

mbg;gilj; jkpo fw;gjd thapyhff; fPo;f;fhZk; jd;ikfis mwptu;

COs	CO Statement	Knowledge Level
CO1	jkpo nkhopapd mbg;gilf; \$Wfis mwptu;	K1,K2
CO2	vOj;Jf;fspd tifikfis; fw;gu;	K3
CO3	nrhw;nghUs; khw;wq;fis mwpe;J gpd;gw;Wtu;	K3,K5
CO4	nrhw;nwhlu; mikg;gpidg; gFj;jhuha;tu;	K4
CO5	jkpo nkhopapd Nkd;ikia czu;e;J kjpg;gpLtu;	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	3	3	9	3	9
CO2	9	9	9	3	3	3	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	9
CO5	9	9	9	9	9	3	9
Total Contribution of COs to POs	45	45	39	33	27	27	33
Weighted Percentage of COs contribution to POs	2.29	2.85	2.46	2.10	2.24	2.22	3.04

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

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(12-Mk; tFg;G t i u j k ;o; nkho;g;ghlk gayhjth;fSf;F)
Gw kjg;gPl;Lj Njh;T kl;Lk

1. j kpo nkhopapd mbg;gilf; \$Wfs;
vOj;Jfs; : KjnyOj;Jfs (caph vOj;J> nka; vOj;J> caph;nka
vOj;J)

nrhw;fs; : ngah;r;nrhy;> tp i dr;nrhy;> , i lr;nrhy;> chpr;nrhy;
njhlh; : njhluikg;G (vOtha;> nrag;gLnghUs;> gadpiy)

2. Fwpg;G vOJjy; : gj;Jg; gjpide;J njhlh;fspy; Fwpg;G t i u j y
gpiocPf;fj vOJjy; : (xw;Wg;gpioc vOj;Jg;gpioc)

2021– 2022 fy;tpahz;L Kjy; gapy;gth;fSf;Fg gpd;tUk; tpdhj;jhs; mikg;G
gpd;gw;wg;gl Ntz;Lk;.

Course	Sections	Assessment Domain	Marks and Unit Weightage	Total ESE
Non-Major Elective I (Basic Tamil)	Section A	K1: Remember Level K2: Understand Level	4 X 5 = 20 Four out of Six (Open choice) (At least one question from each unit)	50*
	Section B	K3: Apply Level K4: Analyze Level K5: Evaluate Level	3 X 10 = 30 Three out of Five (Open choice) (At least one question from each unit)	

SEMESTER – IV

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	English: IV	23LEU04	ENGLISH- IV	48	3

Contact hours per week: 4

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

PREAMBLE:

To acquaint the students an idea about the genres of English Literature with enhancing the communication competence among them.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Find the genres in literature.	K1
CO2	Summarize the literary devices used in the works.	K2
CO3	Make use of wider range of words and expressions in their writing.	K3
CO4	Examine the themes and techniques in literary works.	K4
CO5	Select appropriate words for writing.	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	9	3	3	3
CO2	9	9	3	3	3	1	1
CO3	3	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	1	1	1	1	0	0
Total Contribution of COs to POs	27	25	17	15	9	6	5
Weighted Percentage of COs contribution to POs	1.5	1.6	1.4	1.4	1.6	1.3	1.3

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

COURSE CONTENT:

UNIT I: Poetry

(8 Hours)

1. Success in the 21st century- Sharon Esther Lampert
2. The Lotus – Toru Dutt

UNIT II: Prose

(9 Hours)

1. Mobile and mixed-Up – Anil Dharker
2. If you are wrong, admit it – Dale Carnegie

UNIT II: Short Story

(9 Hours)

1. Ant and the Grasshopper- W. Somerset Maugham
2. Mrs. Packletide's Tiger – Saki

UNIT I: One- Act Plays

(10 Hours)

1. Mother's Day – J.B.Priestley
2. The Bear – Anton Chekhov

UNIT V: Writing Skills

(12 Hours)

1. Foreign Words and Phrases
2. Report Writing
3. Resume Writing

TEXT BOOKS:

Sparkle

WEB REFERENCES:

1. <https://essaygraph.com/essay/portry-analysis-essay-2543>
2. <https://www.literatureworms.com/2012/06/lotus-by-toru-dutt.html>
3. <https://www.thefreshreads.com/on-his-blindness/>
4. <http://djockimenglish.blogspot.com/2018/10/the-ant-and-grasshopper-by-somerset.html>
5. <https://pkmenglish.blogspot.com/2019/02/karma-summary-unit-1-bsc-sem-2.html>
6. <https://www.successcds.net/learn-english/class-10/mrs-packletides-tiger-class-10-english.html>
7. <https://www.jobscan.co/resume-writing-guide>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XIII	23CGU13	ADVANCED ACCOUNTING AND AUDITING	84	5

Contact hours per week: 7

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

PREAMBLE:

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	explain the concepts of Partnership accounts, amalgamation accounts, holding company accounts and various terminologies used in auditing, qualities , qualification & disqualification of an auditor, auditing in industry 4.0, audit report and E- Audit	K1
CO2	Solve problems on admission of partner, Retirement and death of partner, dissolution and insolvency of partner and explain the various domain concepts in auditing, audit planning, audit papers and audit note book.	K2
CO3	Distinguish between internal reconstruction and external reconstruction, holding v/s subsidiary company, identify the methods of preparing audit programme, working papers and removal of auditors	K3
CO4	apply the rules of Garner vs Murray case and compare the traditional audit with E- Audit system	K4
CO5	analyse the accounting treatment at the time of admission and retirement of partners and judge the effectiveness of preparing audit report and computerized accounts.	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	3	9	3	3	3	9
CO2	9	3	9	3	3	3	9
CO3	9	9	9	3	3	3	9
CO4	9	3	3	3	3	3	9
CO5	3	3	3	3	3	3	3
Total Contribution of COs to POs	39	21	33	15	15	15	39
Weighted Percentage of COs contribution to POs							

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

Course Content

UNIT – I (18 Hrs)

Partnership Accounts- Admission and Retirement of Partner: Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits-Capital Adjustments. Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only

UNIT –II (16 Hrs)

Death , Dissolution and Insolvency of a Partner: Death of partner- calculation of profit upto the death of a partner. Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms.

UNIT – III (18 Hrs)

Amalgamation: Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company.

UNIT – IV (16 Hrs)

Holding Company: Meaning & Definition-Preparation of Consolidated Balance Sheet – Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings.

UNIT – V (16 Hrs)

Auditing: Definition – Objectives – Types - Qualities of an Auditor - Qualifications & Dis-qualifications of an auditor – Various modes of Appointment &Removal of company auditor - Rights, Duties and Liabilities of an Auditor. Audit Planning-Audit Program-Audit Note Book – Audit Working Paper.

Auditing in the new age of industry 4.0: Audit Report: Meaning – Types and Contents of an audit report - Audit of Computerized Accounts – Electronic Auditing – role of auditors in audit of Electronic Auditing.

Note: Distribution of Marks: Theory- 20% and Problems-80%.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy & Murthy.A	T.S Financial Accounting Volume I	Margham publications, Chennai	2011
Pardeep Kumar, Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta R.L & Radhasamy M	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009

2	Jain S.P and Narang K.L	Advanced Accountancy Volume I	Kalyani publishers, New Delhi	2014
3	Shukla.M.C.,Grewal T.S and Gupta S.L	Advanced Accountancy, Volume I	Sultan Chand & Sons, New Delhi	2011
4	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
5	Kamal Gupta	Auditing	Tata McGrawhil Publications,New Delhi	2003
6	Tandon B.N.	Practical Auditing	S Chand Company Ltd,New Delhi	2009

WEB REFERENCES:

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-5-problems-on-admission-of-a-partner-with-solution/79039>
2. <https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/>
3. <https://www.youtube.com/watch?v=vHPJ2pXcA5I>
4. <https://www.youtube.com/watch?v=UV5QDV4HYIM>
5. https://www.youtube.com/watch?v=_DSaK8Xuij8
6. <https://www.youtube.com/watch?v=IMSV41MlnqE>
7. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
8. <http://moirabaricollegeonline.co.in/attendance/classnotes/files/1588865227.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XIV	21CGU14	GOODS AND SERVICES TAX	60	5

Contact hours per week: 5

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

PREAMBLE:

To make the students to acquire the fundamental knowledge and application of Goods and Service Tax system in India

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic concepts of indirect taxation and GST	K1
CO2	demonstrate the concept of CGST, SGST, UTGST and	K2
CO3	make use of gst portal, register under gst, file gst returns and apply for input credit.	K3
CO4	analyze the difference between direct and indirect taxation and pros & cons of GST.	K4
CO5	evaluate the taxation structure before and after implementation of GST, changing rates of GST and decisions of GST council.	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	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	1	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	11	15	11
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	1.51	1.67	2.11	1.80

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

Course Content

UNIT I **(12 Hrs)**

Introduction to Indirect Taxation: Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST.

UNIT II **(12Hrs)**

Goods and service tax: Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN

UNIT III **(12 Hrs)**

Levy and Collection of GST: Levy and Collection of tax under GST–Taxable event–Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST.

UNIT IV **(12Hrs)**

Levy and collection under integrated GST: Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply

UNIT V **(12 Hrs)**

Registration procedure under GST: Registration procedure under GST – person-taxable person – persons not liable to be registered – procedure –compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Misshra, A	GST Law & Practice	Taxmann Publications Pvt. Ltd., NewDelhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

WEB REFERENCES:

1. <http://www.gstcouncil.gov.in/>
2. <https://www.cbic.gov.in/>
3. <https://www.gstindia.com/gst-e-book-1st-feb-2019-8th-edn/>
4. <https://gst.py.gov.in/gst-handbook>
5. <https://cbic-gst.gov.in/CGST-bill-e.htm>
6. <https://neerajbhagat.com/pdf/GST-E-book.pdf>
7. <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>
8. <https://taxguru.in/goods-and-service-tax/download-free-book->
9. <https://www.icsi.edu/media/webmodules/publications/GST%20Practitioner's%20Guide.pdf>
10. https://www.icsi.edu/media/webmodules/gstheadlines/BEGINNERS_GUIDE_ON_GST.pdf
11. <http://www.bdbindia.org/media/GSTseminarppt.pdf>
12. https://www.caclubindia.com/share_files/handbook-on-gst
13. <https://www.coinmen.com/doing-business-in-india/goods-and-services-tax/>
14. [https://www.srcc.edu/sites/default/files/B.Com\(H\)_VI%20sem_BCH6.2_GST_week2_AnkitaTomar.pdf](https://www.srcc.edu/sites/default/files/B.Com(H)_VI%20sem_BCH6.2_GST_week2_AnkitaTomar.pdf)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XV Allied :IV	23CGU15	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; **K6 – Create.**

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	2.56	2.95	2.54	1.51	0.76	0.70	0.82

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

Course Content

UNIT I (12 Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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 Pvt Limited, 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	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Skill Enhancement : I	23SECGU01	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 units, 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; **K6 – Create.**

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	2.56	2.95	2.93	4.52	2.28	4.64	1.80

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

Course Content

UNIT I (7 Hrs)

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

UNIT II (7 Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement: II	23AEU02	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	Analyse the knowledge and skills needed for a career in this field	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	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	21	17	13	15
Weighted Percentage of COs contribution to POs	2.56	2.04	2.02	2.21	2.58	1.83	2.45

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 (8Hrs)

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 (7 Hrs)

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: (7 Hrs)

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 (7 Hrs)

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Tele communication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

UNIT V : Contemporary Issues in Consumer Affairs (7Hrs)

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.
7. E-books :-www.consumereducation.in
8. Empowering Consumerse-book,
9. ebook,www.consumeraffairs.nic.in
10. *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 OnePeople.
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). *M RTP 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" *Akademios* (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*, October2010.
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.ncdrc.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	Credit
Part – III	Core :XVI	23CGU16	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 opportunities 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 units.	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	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	2.56	2.17	1.76	2.31	1.06	0.42	1.14

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

Course Content

UNIT I (12 Hrs)

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 Hrs)

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 units.

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 Hrs)

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 Hrs)

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 Hrs)

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

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Gorden .E &Natarajan .K	Entrepreneurial Development	Himalayas publication house, New Delhi	2013
Vasant Desai	Small Scale Industries and 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&SrinivasanN.P	Entrepreneurial Development	S, Chand &sons, New Delhi	2014
2.	KhanhaS.S	Entrepreneurial Development	S, Chand &sons, New Delhi	2014
3.	Murthy C.S.V	Small Scale Industries and	Himalayas publication house, New Delhi-2011	2011
4.	Natarajan,K	Project Management	New age international (p) LTD, Publishers, New Delhi	2007
5.	SubbaRao.K.V	Project Management	Adhithiyam publishers &Distributors, New Delhi-2002	2002

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVII	23CGU17	DIRECT TAX LAWS AND PRACTICE	60	4

Contact hours per week: 5

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	analyse 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; K6 – Create.

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	2.56	2.95	1.76	1.51	1.67	2.11	5.39

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

Course Content

UNIT I

(12Hrs)

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

(12Hrs)

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

UNIT III

(12 Hrs)

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

UNIT IV

(12 Hrs)

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

UNIT V

(12 Hrs)

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, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & 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/punetarora171/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	Credit
Part – III	Core: XVIII	23CGU18A/ 23CGU18B/ 23CGU18C	Institutional Training/ Article Ship 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; **K6 – Create.**

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	2.56	1.64	1.63	1.71	1.37	2.39	1.47

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

100marks

- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The result will be published along with the V End Semester Examination.
- The final mark list will be handed over to the Controller of Examination by the Head of the Department.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XIX Practical I	23CGU19	COMPUTER APPLICATION PRACTICAL –I (Ms-Word,Ms-Excel & Ms-Powerpoint)	48	-

Contact hours per week: 4

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

PREAMBLE:

To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recall the workings of Ms Word, Ms Excel and Ms Power point	K1
CO2	Demonstrate the procedures of creating word document, spread sheet and slides	K2
CO3	Apply the editing and formatting techniques in Ms Word, Ms Excel and Ms Power point	K3
CO4	Examine the various steps for preparing mail merge, pie chart and invitation in Ms Word, Ms Excel and Ms Power point respectively	K4
CO5	Assess the performance of the wizard and templated used in Ms Word, Ms Excel and Ms Power point.	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	1	9	1
CO2	9	9	9	3	1	9	1
CO3	9	9	9	3	1	9	1
CO4	9	9	9	3	1	3	1
CO5	9	9	9	3	1	3	1
Total Contribution of COs to POs	45	45	45	15	5	33	5
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	1.51	0.76	4.64	0.82

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

Course Content

MS-Word

(16 Hrs)

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

MS-Excel

(16 Hrs)

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary ($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction ($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare an Electricity Bills using MS-excel.

MS-PowerPoint

(16 Hrs)

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
5. Create a presentation slide for any commerce subject and apply animation.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX Practical II	23CGU20	COMPUTER APPLICATIONS PRACTICAL-II (Tally)	48	-

Contact hours per week: 4

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

PREAMBLE:

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recall the workings of TALLY	K1
CO2	Demonstrate the procedures of creating a new company ,opening ledger, voucher, inventory details and creating cheque	K2
CO3	Apply the significance knowledge to derive the Trial balance, P&L Account, Balance sheet, cash book in TALLY.	K3
CO4	analyse the methods to find ratio and creating stock items	K4
CO5	interpret the P&L Account, Balance sheet and cashbook	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	9	3	9	9
CO2	9	9	9	9	3	9	9
CO3	9	9	9	9	3	9	9
CO4	9	9	9	3	3	9	9
CO5	9	9	9	3	3	3	9
Total Contribution of COs to POs	45	45	45	33	15	39	45
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	3.31	2.28	5.49	7.35

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

Course Content

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) GST Adjustment Entry-Purchase and Sales Voucher.(48Hrs)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Elective I	23CGU21A	ADVERTISING AND SALES PROMOTION	60	4

Contact hours per week: 5

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

PREAMBLE:

To equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summon up various terminologies used in advertising and sales promotion	K1
CO2	outline the importance of Advertising agency, advertisement budget, advertisement layout, social media advertisement and sales force management.	K2
CO3	apply the skill in making an advertising copy, elements of copy writing and choose better sale promotion techniques and motivating techniques of sales force.	K3
CO4	analyze the various advertising methods, role and importance of motivation of Salesman in promoting sales.	K4
CO5	measure the controlling technique of salesmen like compensation and incentives	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	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	2.56	2.17	2.54	2.71	1.97	3.80	1.14

Level of correlation: 0–No correlation;1–Lowcorrelation;3–Medium correlation;9-

High correlation between COs and POs

Course Content

UNIT I (12 Hrs)

Advertisement: Meaning-importance-objectives-media-forms of media-press Newspaper trade journal- Magazines-outdoor advertising-Poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programme-radio and television advertising-exhibition-trade fair-transportation advertising-advertising .Paper.

UNIT II (12 Hrs)

Advertising Agencies: Advertising budget-advertising appeals - advertising organization-social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

UNIT III (12 Hrs)

Advertising layout: Functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

UNIT IV (12 Hrs)

Sales Promotion: Meaning-methods-promotional strategy-marketing communication and persuasion- promotional instruments: advertising - Social media advertising-techniques of sale promotion-consumer and dealers promotion. After sales service-packing – guarantee - Personal selling-Objectives - Salesmanship- Process of personal selling-types of salesman.

UNIT V (12 Hrs)

Sales Force Management: Importance-sales force decision-sales force size-recruitment & selection-training- methods-motivating salesman Controlling - compensation & incentives-fixing sales territories- quota-Evaluation.

TEXT BOOK:

Author	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	Davar S.K.	Salesmanship & Publicity	King Books	1996
2	Saravanavel .P. Sumathi .S	Advertising & Salesmanship	Margham Publications, Chennai	2006
3	Sontakki. C.N.	Advertising & Sales Management	Kalyani Publishers, New Delhi	2001
4	SHH Kazmi & Satish.K.B atra	Advertising & Salesmanship	Excel books, New Delhi	2008

WEB REFERENCES:

1. <https://www.businessmanagementideas.com/advertising-2/advertising-definition-objectives-importance-types-and-functions/17994>
2. <https://www.preservearticles.com/marketing-management/types-of-advertising-media/31128>
3. <https://www.yourarticlelibrary.com/advertising/advertisement-copy-attributes-and-types-of-advertisement-copies/49141#:~:text=Advertisement%20Copy%20is%20the%20soul,message%20to%20the%20target%20consumers.>
4. <https://www.gacbe.ac.in/pdf/ematerial/18BBA63C-U3.pdf>
5. <https://www.feedough.com/sales-promotion-definition-examples-types/>
6. <https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617>
7. <https://www.marketing91.com/salesmanship/>
8. https://www.revistadestatistica.ro/suplimente/2013/1_2013/srrs1_2013a06.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Elective I	23CGU21B	FUNDAMENTALS OF BUSINESS ANALYTICS	60	4

Contact hours per week: 5

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

PREAMBLE:

To equip the learners to give exposure in advertising and sales promotion to become a successful salesman.

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 business analytics, types of analytics, data definition, types of data, data cleaning, data mining, data warehousing, Data summarization methods	K1
CO2	explain the importance of data quality, deal with incomplete data, digital data types, identify data requirements, OLAP architectural types, text mining, web analytics	K2
CO3	apply the techniques of data model, Data summarization methods, OLTP and OLAP Architectures	K3
CO4	analyze the needs of business analytics in different business application fields	K4
CO5	Evaluate the different techniques in business analytics for decision making.	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	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	2.56	2.17	2.54	2.71	1.97	3.80	1.14

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

Course Content

UNIT I (12 Hrs)

Introduction to data :Data Definition: Types of Data, Types of Digital Data, Types of data sets – Attributes and Measurement — Data quality – identifying data requirements, Big data- Data Collection, Understanding data, Data mining-Data preparation –Data warehousing- Data Cleansing, Normalization, Data preparation, Data Blending, Data Modeling –DBMS-RDBMS(concepts only).

UNIT II (12 Hrs)

Business Analytics:Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business and Society

UNIT III (12 Hrs)

Visualization of Data: Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distribution, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; (teach through excel only).

UNIT IV (12 Hrs)

Online Transaction Processing (OLTP):Introduction to OLTP and OLAP – OLTP – OLAP – types of OLAP Architectures– OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture.

UNIT V (12 Hrs)

Application of Business Analytics in Industry 4.0: Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Supply Chain analytics ,Google Analytics and You tube Analytics.

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,	2010
2	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,	2009
3	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley,.	2012
4	Foster Provost, Tom Fawcalt,	Data Science for Business – What you need to know about data mining and data-analytic thinking	Reilly Media Publication,	2013 IDEA from CASEWARE
5	Galit Shmueli, Nitin R. Patel, Peter C.	Data Mining for Business Intelligence:	Wiley Publication,	2010

	Bruce,	Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,		
6	Marc,J.Schniederjans, G.Schiniederjans, ChristopherM.Stark ey.	Business Analytics – Principles, Concepts and Applications What, Why and How?-	Willey publications	2014
7	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Willey publications	2014
8	Turban E, Armson, JE, Liang, TP &Sharda	Decision Support and Business Intelligence Systems	8th Edition, John Wiley & Sons,	2007

WEB REFERENCES:

1. https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2. https://www.academia.edu/40866126/BUSINESS_ANALYTICS
3. <https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf>
4. https://www.cbsi-corp.com/wp-content/uploads/2012/02/NA50_05_BI_Business_Analytics.pdf
5. https://www.bis.org/ifc/publ/ifcb43_zn.pdf
6. <https://www.irjet.net/archives/V4/i8/IRJET-V4I8296.pdf>
7. <https://www.youtube.com/watch?v=diaZdX1s5L4&t=13s>
8. <https://www.youtube.com/watch?v=MiiANxRHSv4>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Elective I	23CGU21C	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; K6 – Create.**

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	2.56	2.17	2.54	2.71	1.97	3.80	1.14

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

Course Content

UNIT I (12 Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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 Hrs)

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 BOOK:

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	Business Finance	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	Credit
Part – III	Core: XXII (Open Elective)	****	Opted by the students offered by other departments	48	2

Contact hours per week: 4

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part-IV	Skill Enhancement Course: II	23SEU02	Life skills (Jeevan Kaushal)	36	2

Contact hours per week: 3

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

PREAMBLE:

To inculcate both personal and professional skills in the students in the areas of understanding of self and others, interpersonal skills, high performance teams, leadership potential, communication & presentation skills, techniques of problem solving, decision making, fostering creativity and innovation for personal and professional excellence, stress management, time management and conflict management and inculcation of human values.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Identify the common communication problems, what good communication skills are and what they can do to improve their abilities	K1
CO2	Demonstrate communication through the digital media	K2
CO3	Prepare themselves to situations as an individual and as a team.	K3
CO4	Analyse various leadership models, strengths and abilities to create their leadership vision	K4
CO5	Appraise their potential as human beings and conduct themselves properly in the ways of the world.	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	3	9	3	1	3	3	1
CO2	1	9	3	1	3	9	1
CO3	1	3	3	3	9	3	3
CO4	1	3	3	3	9	9	3
CO5	1	3	3	1	3	1	9
Total Contribution of COs to POs	7	27	15	9	27	25	17
Weighted Percentage of COs contribution to POs	0.40	1.77	0.98	0.90	4.10	3.52	2.78

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

Course Content

UNIT I

(7Hrs)

Communication Skills: Listening, Speaking, Reading, Writing and different modes of writing

UNIT II

(7 Hrs)

Digital Communication and Presentation Skills: Digital Literacy, Effective use of Social Media, Non-verbal communication, Presentation Skills

UNIT III

(7Hrs)

Team Skills: Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes, Internal Communication

UNIT IV

(7 Hrs)

Leadership and Management Skills: Leadership Skills, Managerial Skills, Entrepreneurial Skills, Innovative Leadership and Design Thinking

UNIT V

(8Hrs)

Universal Human Values: Ethics and Integrity, Love & Compassion, Truth, Non-Violence, Righteousness, Peace, Service, Renunciation (Sacrifice)

TEXT BOOKS:

1. Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi
2. Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC
3. Sinek S. (2009). Start with Why: How Great Leaders Inspire Everyone to Take Action. Penguin
4. Kelly T., Kelly D. (2014). Creative Confidence: Unleashing the Creative Potential Within Us

REFERENCE BOOKS:

1. Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press

WEB REFERENCES:

- Developing Soft Skills and Personality
:https://www.youtube.com/playlist?list=PLzf4HHlsQFwJZel_j2PUy0pwjVUg_j7KIJ
- Course on Leadership - <https://nptel.ac.in/courses/122105021/9>
- <https://www.ugc.ac.in/e-book/SKILL%20ENG.pdf>
- Knowledge@Wharton Interviews Former Indian President APJ Abdul Kalam
-
"A Leader Should Know How to Manage Failure" <https://www.youtube.com/watch?v=laGZaS4sdeU>
- Martin, R. (2007). How Successful Leaders Think. *Harvard Business Review*, 85(6): 60.
- Fries, K. (2019). 8 Essential Qualities That Define Great Leadership. *Forbes*. Retrieved 2019-02-15
- How to Build Your Creative Confidence, Ted Talk by David Kelly - https://www.ted.com/talks/david_kelley_how_to_build_your_creative_confidence

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – V	Proficiency Enhancement	23PECGU01	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	2.56	1.77	2.93	1.51	5.92	1.27	2.45

Level of correlation:0–No correlation;1–Lowcorrelation;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- Credit 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 installment- 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	Credit
Part – III	Core : XXIII	23CGU22	COST & MANAGEMENT ACCOUNTING	84	5

Contact hours per week: 7

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

PREAMBLE:

To equip the learners to understand the techniques of cost accounting to become cost accountant and to familiarize them with the nature and concepts of management accounting and enable them to take managerial decisions using 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 Cost and Management Accounting	K1
CO2	illustrate the fundamental knowledge on cost sheet, basic elements of costing and different ratios, working capital, cash flow and fund flow statements and marginal costing	K2
CO3	apply the techniques for computing EOQ, wage payment, labour turnover, overhead, ratios, cash from operations, break even sales, contribution, variable cost and sales.	K3
CO4	distinguish between cost accounting, financial & management accounting, fund flow analysis & cash flow analysis	K4
CO5	determine levels of stock, computation of control of labour, different ratios, working capital, cash from operation, fund from operation, variable cost, contribution, break even sales and sales	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	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	3	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	23	15
Weighted Percentage of COs contribution to POs	2.57	2.88	2.82	3.83	2.25	2.47	2.66

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

Course Content

UNIT I

(16 Hrs)

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.

UNIT II

(17 Hrs)

Materials, Labour & Overhead:

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

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour –Overhead – Classification of overhead – allocation and absorption of overhead -Primary and Secondary Distribution

UNIT III

(17 Hrs)

Management Accounting: 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 IV

(17 Hrs)

Ratio Analysis and Marginal Costing:

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.

Marginal Costing- Meaning-Marginal Costing Vs Absorption Costing-PV Ratio-Break Even Analysis-Limitations of Break Even Analysis-Applications of Marginal Costing.

UNIT V

(17 Hrs)

Working capital, Fund Flow and Cash Flow Statement:

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements- Calculation 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.

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

NOTE : Distribution of marks : Theory 40% and Problems 60%

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy .Y	Cost Accounting	Margham Publishers, Chennai	2012
Shama R.K. and Shashi K.Gupta	Management Accounting	Kalyani Publications, Chennai	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Arora M.N.	Cost Accounting Principles & Practices	Vikas Publishing House, Chennai	2008
2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
5.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994
6.	Khan M Y and Jain P K	Management Accounting,	TataMcGrew Hill Publishing Company Limited, New Delhi	2007
7.	Maheswari S N	Principles of Management Accounting	Sultan Chand and Sons, New Delhi	2009

WEB REFERENCES:

1. https://static.careers360.mobi/media/uploads/froala_editor/files/Cost-Sheet.pdf
2. <https://www.economicdiscussion.net/wages/payment-of-wages/payment-of-wages/32489>
3. https://www.tutorialspoint.com/accounting_basics/management_versus_cost_accounting.htm
4. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
5. <https://www.educba.com/ratio-analysis-formula/>
6. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/working-capital-cycle/>
7. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
8. <https://www.youtube.com/watch?v=OzOtwYargcU>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XIX Practical I	23CGU19	COMPUTER APPLICATION PRACTICAL –I (Ms-Word,Ms-Excel & Ms-Powerpoint)	60	4

Contact hours per week: 5

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

PREAMBLE:

To explore the practical applications of Ms-Word and Ms-Excel in practical business situations.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recall the workings of Ms Word, Ms Excel and Ms Power point	K1
CO2	Demonstrate the procedures of creating word document, spread sheet and slides	K2
CO3	Apply the editing and formatting techniques in Ms Word, Ms Excel and Ms Power point	K3
CO4	Examine the various steps for preparing mail merge, pie chart and invitation in Ms Word, Ms Excel and Ms Power point respectively	K4
CO5	Assess the performance of the wizard and templated used in Ms Word, Ms Excel and Ms Power point.	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	1	9	1
CO2	9	9	9	3	1	9	1
CO3	9	9	9	3	1	9	1
CO4	9	9	9	3	1	3	1
CO5	9	9	9	3	1	3	1
Total Contribution of COs to POs	45	45	45	15	5	33	5
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	1.51	0.76	4.64	0.82

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

Course Content

MS-Word

(20 Hrs)

6. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
7. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
8. Prepare Bio-Data by using Wizard/Templates.
9. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
10. Prepare a mail merge for an interview call letter

MS-Excel

(20 Hrs)

6. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
7. Prepare a pie chart in Ms-Excel for student mark details.
8. Prepare a statement of Bank customers account showing simple and compound interest
9. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary ($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction ($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
10. Prepare an Electricity Bills using MS-excel.

MS-PowerPoint

(20 Hrs)

6. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
7. Prepare an Invitation for college day function.
8. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
9. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
10. Create a presentation slide for any commerce subject and apply animation.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX Practical II	23CGU20	COMPUTER APPLICATIONS PRACTICAL-II (Tally)	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recall the workings of TALLY	K1
CO2	Demonstrate the procedures of creating a new company ,opening ledger, voucher, inventory details and creating cheque	K2
CO3	Apply the significance knowledge to derive the Trial balance, P&L Account, Balance sheet, cash book in TALLY.	K3
CO4	analyse the methods to find ratio and creating stock items	K4
CO5	interpret the P&L Account, Balance sheet and cashbook	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	9	3	9	9
CO2	9	9	9	9	3	9	9
CO3	9	9	9	9	3	9	9
CO4	9	9	9	3	3	9	9
CO5	9	9	9	3	3	3	9
Total Contribution of COs to POs	45	45	45	33	15	39	45
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	3.31	2.28	5.49	7.35

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

Course Content

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 11) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 12) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 13) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 14) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 15) Daybook - Cash book – Group Summary.
- 16) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 17) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 18) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 19) Cheque Creation- Cheque printing.
- 20) GST Adjustment Entry-Purchase and Sales Voucher.(60 Hrs)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIV Elective II	23CGU23A	BRAND 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 concepts of brands and its role in day to day life.

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	spell out the meaning and the concept of brand, brand vision, brand impact, brand rejuvenation & re-launch.	K1
CO2	explain the knowledge of significance of brand, types of brand, brand ambassador, role of brand manager.	K2
CO3	apply their skill to select brand name, brand PO sitioning, integrating marketing communication to build the brand equity.	K3
CO4	analyse the impact of branding decisions, influencing the brand image building, new products and brand extension, maintaining brand performance over the product life cycle.	K4
CO5	evaluate the brand image dimensions, brand audit, designing and implementing branding strategies.	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	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	2.56	2.17	2.54	2.71	1.97	3.80	1.14

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

Course Content

UNIT I (12 Hrs)

Branding: Meaning- Definition – Concepts – Evolution and Significance of brand – Brand mark and Trade mark – Different types of brands – Family brand , individual brand, private brand – Selecting a brand name – Functions of a brand – Branding decisions – Factors influencing branding decisions.

UNIT II (12 Hrs)

Brand Associations: Brand vision – Brand ambassadors – Brand as a personality, as trading asset – Brand Positioning – Identifying and establishing brand Positioning – Brand image building – Brand image dimension.

UNIT III (12 Hrs)

Brands and Consumers: Buying decisions – perspectives on consumer behavior – Making brand succeed – Building superior brands – Brand loyalty – Brand equity – Definition – Value to customers – Role of brand manager – New products and brand extension.

UNIT IV (12 Hrs)

Brand Rejuvenation: Brand Rejuvenation and re-launch – Brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle – Co-branding – Brand audit –Brand inventory.

UNIT V

(12 Hrs)

Brand Strategies: Designing and implementing brand strategies – Global brand strategy – Global customer brand equity – Global brand Positioning.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Kevin Lane Keller	Strategic Brand Management	Person Education, New Delhi	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Jean Noel, Kapferer	Strategic brand Management	The Free Press, New York	1992
2	Harsh V Verma	Brand Management	Excel books, New Delhi Books	2006
3	Ramesh kumar.S	Managing Indian Brands	Vikas Publishing House, New Delhi.	2007

WEB REFERENCES:

1. <https://freshbritain.com/chapters/05-brand-evolution/>
2. <http://www.differencebetween.net/business/difference-between-brand-and-trademark/#:~:text=Brand%20refers%20to%20is%20a,to%20its%20services%20or%20products.>
3. <https://www.marketing91.com/types-of-brands/>
4. <https://www.van-haaften.nl/branding/corporate-branding/122-brand-functions>
5. <https://digitalschoolofmarketing.co.za/blog/what-are-the-factors-influencing-branding/>
6. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/7351-brand-image.html>
7. <https://www.yourarticlelibrary.com/brand-management/brand-POsitioning-meaning-and-POsitioning-strategies/32314>
8. <https://www.marketingevolution.com/marketing-essentials/what-is-brand-equity-marketing-evolution>
9. <https://study.com/academy/lesson/brand-extension-definition-strategy-failures-examples.html>
10. <https://www.citeman.com/1296-brand-extension-rejuvenation-and-relaunch.html>
11. <https://smallbusiness.chron.com/brands-product-life-cycle-785.html>
12. <https://milesherndon.com/blog/brand-audit>
13. <https://slideplayer.com/slide/7093664/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIV Elective II	23CGU23B	BUSINESS ANALYTICS USING PYTHON AND TABLEAU	60	4

Contact hours per week: 5

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

PREAMBLE:

To develop programming skills in Python and Tableau 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 of 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 programme 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; **K6 – Create.**

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							

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

Course Content

UNIT I

(12 Hrs)

Object oriented Programming Concepts (OOPs):

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. **Introduction to python:** Python- numbers, strings, variables, operators, Input/output statements. **Control Structures:** if statement, if-else statement – **looping statement:** While and for loops – **Functions:** Built-in-functions-user defined functions.

Practical exercise: (Lab)

- Write a python program to enter two different numbers and perform using arithmetic operator
- Write a python program to find biggest among three numbers.

UNIT II

(12 Hrs)

List and Dictionary:

List and Dictionary- List manipulation-Dictionary manipulation-list and dictionary in-built functions. Python File Operations: Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines(). Understanding write functions, write() and writelines()

Practical exercise: (Lab)

- Write a Python program to write a list to a file
- Write a Python program to read an entire text file.

UNIT III (12 Hrs)
Database Programming:

Connecting to a database, Creating Tables, INSERT, UPDATE, DELETE and READ operations, Transaction Control, Disconnecting from a database, Exception Handling in Databases.

Practical exercise: (Lab)

- Write a Python program to create table which includes insert, update, delete and read operations

UNIT IV (12 Hrs)
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 .

Practical exercise: (Lab)

- Show any visualization of your choice, applying the principles of:
 - a) Row and Column grand totals, of a table.
 - b) Filtering.
- 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).

UNIT V (12Hrs)
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.

Practical exercise: (Lab)

- 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’.
- Show a visualization of your choice, using:
 - a) Trend line.
 - b) Reference line.
 - c) Reference band.
 - d) Distribution band

Note:

Practical Examination is conducted internally

Assignment marks is assigned for practical records

End Semester Examination is conducted for theory portions alone

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Charles Dierbach	Introduction to Computer Science using Python	Wiley publication	2015
2.	Jake VanderPlas	Python Data Science Handbook - Essential Tools for Working with Data,	O'Reily Media, Inc publication	2016
3.	Kenneth Lambert	Fundamentals of Python: First Programs	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
4.	Michel Dawson	Python Programming for Absolute Beginners	Third Edition, Course Technology Cengage Learning Publications,	2013
5.	Wesley J. Chun	Core Python Applications Programming	3rd Edition , Pearson Education	2016

WEB REFERENCES:

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=WvhQhj4n6b8>
5. <https://www.youtube.com/watch?v=b093aqAZiPU>
6. https://www.brianheinold.net/python/A_Practical_Introduction_to_Python_Programming_Heinold.pdf
7. <https://www.slideshare.net/ranpararipal/python-final-ppt>
8. https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_powerpoint_ppt_presentation

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIV Elective II	23CGU23C	WORKING CAPITAL MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	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 dangerous of redundant working capital, cash, receivables & inventories	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	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	2.56	2.17	2.54	2.71	1.97	3.80	1.14

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

Course Content

UNIT I

(12 Hrs)

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 Hrs)

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

UNIT III

(12 Hrs)

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 Hrs)

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

UNIT V

(12 Hrs)

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:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXV Elective:IV	23CGU24A	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:

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

COs	CO Statement	Knowledge Level
CO1	recall the meaning of empowerment of women, women education, career training, women entrepreneur and social entrepreneurship.	K1
CO2	Elaborate the strategies for women empowerment, women development during five year plan, promotion of women entrepreneurs.	K2
CO3	identify the opportunities of women participation in economic development, women health-status, strategies of empowerment of women in business and various schemes for women entrepreneurship development.	K3
CO4	examine the social perceptive of women development, new roles of women and education, successful stories of women entrepreneurs in India.	K4
CO5	evaluate the performance of the various schemes for women entrepreneurship announced by the Government.	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	9	9	9	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	3	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	3.92	4.40	5.49	5.39

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

Course Content

UNIT I

(12 Hrs)

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

UNIT II

(12Hrs)

Women Development in Five Year Plans: Facts of women Empowerment-Strategies for empowerment of women-New roles for education-Women and Education - Empowerment process-Career training for women. Women development during five year plan periods.

UNIT III

(12Hrs)

Women Entrepreneurship: Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India-Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs. Social Entrepreneurship.

UNIT IV

(12 Hrs)

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 Hrs)

Successful Indian Women Entrepreneurs: Mrs.Shanthi DuraiSwamy(Sakthi Masala)-Mrs.Ekta Kapoor (Balaji Tele films)- Mrs.Shahnaz Hussain (Shahnaz Herbal Inc)-

Kiran Mazumdar shah(Biocon) –Successful women in business profession-Indra Nooyi (Pepsico)-ChandraKochhar(ICICI Bank).

TEXT BOOK:

Author	Title	Publisher	Year of Publication
RajKumar	Women and Development	Anmol publications PVT Ltd, New Delhi.	2000
Vasantha Gopal .R&Saratha.S	Women Entrepreneurship in India	New Century Publications, 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	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXV Elective:IV	23CGU24B	PROJECT WORK	-	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; **K6 – Create.**

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	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	3	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	3.92	4.40	5.49	5.39

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 weightages shall be used to evaluate the Project report:

SPLIT – UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	5	25
	Review / Presentation	5	
	Knowledge about the organization / theme of study/ synopsis	10	
ESE*	Internal	30	75
	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.
- 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 50% (30 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 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 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 50% marks both internal and external marks put together.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Skill Enhancement : III	23SECGU03	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; **K6 – Create.**

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	2.56	2.95	2.93	1.51	2.28	6.33	4.41

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

Course Content

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS (2 Hrs)

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 (2 Hrs)

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO. (6 Hrs)

C. COSTACCOUNTING

9. Specimen of payroll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition.

D. TAXATION (2 Hrs)

12. Filling up of Income Tax Returns
13. PAN application form.

E. SECRETARIALPRACTICE (2 Hrs)

14. Drafting of Notice, Agenda and Minutes for Meeting.
15. Chart showing Organisation Structure.

F.MARKETING

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey.

G. INVESTMENTMANAGEMENT (2Hrs)

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

22. Diagrammatic presentation of data for Export/Import of a company for „n“ years.

I. COMMERCIALLAW (2 Hrs)

23. Preparation of contract – specimen form.
24. Statement of P.F.Contribution.
25. Statement of E.S.I.Contribution.

J. BANKING (3Hrs)

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 Hrs)

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/>

VALUE ADDED COURSES

	CATEGORY	HOURS
INTELLIGENCE FOR EXCELLENCE	Value Added Course - I	30

Preamble

To make the students to become excellence in terms of their personal and professional life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge of self intelligence strategic thinking, multiple intelligence, interpersonal intelligence, Social Intelligence, Environmental Intelligence	K1
CO2	Understand the Intelligence cycle, interpersonal intelligence and career advancement, conflict, authenticity, empathy, pollution	K2
CO3	Familiarize with the decision making methods, principles involved in negotiation, conflict management, spiritual intelligence, pollution types, deforestation, globalisation	K3
CO4	Analyze the types of change, handling of change, competencies and skills of spiritual intelligence, deforestation, globalization	K4
CO5	Evaluate the balancing work and life, issues affecting environment, population	K5

SYLLABUS

Unit-I:

Self Intelligence:

Intelligence: Definition and Meaning – Intelligence cycle- Self Intelligence: Personality - Strategic thinking - Lateral Thinking- Emotional Intelligence: Self awareness - Motivation – Self regulation- Social awareness – Empathy - Decision making: meaning-methods- types and steps in making effective decision making

Unit-II:

Multiple Intelligence:

Meaning and types of Multiple intelligence- Successful Intelligence Meaning and types of Successful Intelligence-Creative Intelligence- Practical Intelligence -Analytical Intelligence.

Unit-III:

Interpersonal intelligence:

Definition- Meaning and development of interpersonal intelligence – Interpersonal intelligence and career advancement- Negotiation: Definition and meaning – Principles involved in negotiation – methods of negotiation- Conflict: Definition and meaning – sources of conflicts – types of conflicts -

conflict management; Change: Definition and meaning-- Types of change – Handling of change – Balancing work and Life

Unit-IV: Social and Spiritual intelligence

Social Intelligence:

Meaning and Dimensions of Social Intelligence- Situation- Presence – Authenticity – Clarity- Empathy -Spiritual Intelligence: Meaning-Competencies and skills of spiritual intelligence

Unit-V: Environmental Intelligence:

Understanding and caring of Natural Resources- Food- Land- Forest Mineral- Water and Energy- Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth – Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Text Books

S.No	Authors	Title	Publishers	Year of Publication
1	Karl Albrecht	Social Intelligence: The new science of Success	John Wiley & Sons	2006
2	Robert J Sternberg.	Successful Intelligence	Magna Publishing Co Ltd	2000

Books for References:

S.No	Authors	Title	Publishers	Year of Publication
1	Daniel Goleman	Emotional Intelligence	Bantom Books	1995
2		Environmental Studies		
3	Dorathy A Sisk and Dr Paul Torrence	Spiritual Intelligence	Creative Education Foundation	2001

P.K.R Arts College for Women (Autonomous), Gobichettipalayam.
VALUE ADDED COURSE -II
(For III YEAR students)

B.Com., 2023-2024.

TALLY ACE	CATEGORY	HOURS
	Value Added Course -II	50

Preamble

To impart and train the students to acquire knowledge in Tally, accounting software and help them to familiarize in computerized accounting environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about accounting concepts and principals, various contexts of recording of business transactions, advantages of Management Information System (MIS), introduction to GST and Tax Deducted at Source (TDS) in Tally ERP.	K1
CO2	Understand the source documents of accounts, golden rules of accounting, company features & configuration in Tally ERP 9, company and ledger creation, deletion of groups and ledgers, MIS reports in Tally, recording vouchers with Tax Deducted at Source (TDS), transferring input tax credit to GST.	K2
CO3	Familiarize creation and entering advanced accounting vouchers, cash flow statement, inventory masters and other functions, maintaining stock category report using reference, configuring TDS at different levels and GST basic reports in Tally ERP 9.	K3
CO4	Analyse the concept of advanced accounting, final accounts in tally along with cash flow statements, ratio analysis and inventory analysis report, deletion of groups and billing in Tally ERP 9, interstate and intrastate supply of goods in GST.	K4
CO5	Evaluate the maintenance of stock using charts of accounts and print financial statements, tax rates at master and transaction levels, Accounting Exempted Services.	K5
CO6	Gain hands on experience to create company accounts using tally and learn about function keys and shortcut keys to face today computerized environment.	K6

SYLLABUS

UNIT I

Fundamentals of Accounting:

Introduction – Accounting Terms – Accounting Assumptions, Concepts and Principles – Double Entry System of accounting – Types of accounts – The Golden Rules of Accounting – Source Documents of Accounting – Recording of Business Transactions – Ledger – Trail Balance – Subsidiary books – Financial Statements – Trading and Profit and Loss Accounts – Balance sheet.

UNIT II

Maintaining Charts of Accounting in Tally ERP 9:

Introduction – Company Creation – Company Features and configurations – Charts of accounts – Ledger creation – Group creation – Displaying group and ledger – Deletion of groups and ledgers.

Maintaining Stock Keeping Units (SKU):

Introduction – Inventory masters in Tally ERP 9 - Creation Inventory Masters – Reports.

UNIT III

Recording day to day Transactions in Tally ERP 9 :

Introduction – Business Transactions – Source Document or Voucher – Recording transactions in Tally ERP 9 – Accounting vouchers.

Accounts Receivable and Payable Management:

Introduction – Maintaining bill wise details – Activation of maintain bill wise details feature – New reference – Against reference – Advance – on account – Stock category Report – Changing the Financial year in Tally ERP 9.

UNIT IV

Management Information System (MIS) :

Introduction – Advantages of Management Information System – MIS reports in Tally ERP 9 – Trail balance – Balance Sheet – Profit and Loss account – Cash flow statement – Ratio analysis – Books and Reports.

UNIT V

Getting Started with GST:

Introduction – Enabling GST and Defining Tax Details – Transferring input tax credit to GST – Intrastate supply of goods – Interstate supply of goods – Return of goods – Suppliers inclusive of tax – Defining tax rates at master and transactions levels – GST Report – Input tax credit set off – GST tax payment – Exporting GSTR -1 return and uploading in GST portal – Accounting of supply services -Accounting Exempted Services.

Recording Vouchers with TDS (Tax Deducted at Source):

Introduction – Basic concepts of TDS – TDS in Tally ERP 9 – Activation of TDS features in Tally ERP 9 – TDS statutory masters – Configuring TDS at group level – Configuring TDS at ledger level – Booking of Expenses in Purchase Voucher – TDS Report.

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	CATEGORY	L	P	CREDIT

Preamble

To enable the students to acquire knowledge about the various business laws and legislations.

Course Outcomes

On successful completion of this course, the student should be will be able to

CO	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall important definition given in the various business laws.	K1
CO2	demonstrate how various laws relate to business, recognition of intellectual property, kinds of pollution, anti-competitive agreement, obligation of public authorities under the act and transfer and sale of property.	K2
CO3	identify how cyber laws & copy right laws affect business, instruments on which duty is levied under stamp act, the needs for computer security & security mechanism and applications of current laws to evaluate domestic and foreign trade.	K3
CO4	examine the various legal laws to bring about solutions to complex legal problems in the areas of these various law.	K4
CO5	determine the legal framework on these business laws and its orientation for effective and efficient discharge of duties, rights and obligations of the parties concerned under various laws.	K5
CO6	practice case analysis and offer recommendations in the areas of these laws.	K6

SYLLABUS

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 and Sons	2014

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	Sreenivasan M.R.	Business Laws	Margam Publications	2014
2	Dhandapani, M.V.	Business Laws	Sultan Chand and Sons, 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 n.V&Thotha dri.S	Business Law	VijayNicoleImprintsPvt.L td.Chennai	2017

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

	E-GOVERNANCE	CATEGORY	L	P	CREDIT

Preamble

To enable the students to acquire knowledge about the various e-governance techniques and functions in e-sewa system.

Course Outcomes

On successful completion of this course, the student should be will be able to

	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic concepts, terminology and technology of e-governance and e-sewa.	K1
CO2	summarize the principles, processes and steps related to e-governance & its introduction in a public sector organization, stages of e- governance, socio-economic issues in e-governance and - data confidentiality.	K2
CO3	identify the type and style of e-governance to be introduced in organization depending on culture, values & goals , models of e-governance, issues of integration in e-governance and e- management of development projects.	K3
CO4	comprehend the importance of necessary skill and capabilities to work with the most updated and advanced technologies, effective service delivery through e-governance and socio-political implications of e-governance.	K4
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, transparency and accountability in e-governance.	K5
CO6	propose basic business case and government IT management concepts in preparing e-government proposals, plans and strategies.	K6

SYLLABUS

UNIT I : E-Governance

Meaning- definitions -scope and importance of e- governance - domains, taxonomy, current status, 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 Community 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 Techni Indian and Global Experience	New Century Publication Delhi	2014

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	Ashok Aggarwal	Governance – Case studies	University Press India Pvt. Ltd., Hyderabad	2007
2	Sinha RP	E-Governance in India, Initiative and Issues in India	Centre for Public Policy	2006
3	Parthasarad hi Y	E-governance and Indian Society	Kanishka, New Delhi,	2012
4	SubhashBhat nagar	Unlocking e- government potential- concepts, cases and practical insights	Sage, New Delhi	2009

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