

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 2022-2023 and onwards

Under CBCS PATTERN



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 (COMMERCE)
(For students admitted in 2022-23 & 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 2022-2023 & 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	21LTU01 / 21LHU01 / 21LFU01 / 21LKU01 / 21LMU01 / 21LSU01	Tamil- I / Hindi-I / French-I / Kannada-I / Malayalam-I / Sanskrit-I	6	3	50	50	100	4
II	English: I	21LEU01	English-I	6	3	50	50	100	4
III	Core: I	21CGU01	Principles of Accountancy	6	3	50	50	100	4
III	Core :II	21CGU02	Business Correspondence	5	3	50	50	100	3
III	Core : III Allied : I	21CGU03	Agricultural Economy of India	5	3	50	50	100	4
IV	Foundation :I	21FCU01	Environmental studies (Curriculum as recommended by UGC)	2	3	-	50	50	2
TOTAL				30				550	21
SEMESTER-II									
I	Language : II	21LTU02/ 21LHU02/ 21LFU02/ 21LKU02/ 21LMU02/ 21LSU02	Tamil- II / Hindi-II / French-II / Kannada-II / Malayalam-II / Sanskrit-II	6	3	50	50	100	4
II	English : II	21LEU02	English-II	6	3	50	50	100	4

III	Core: IV	21CGU04	Financial Accounting	6	3	50	50	100	4
III	Core : V		Marketing	5	3	50	50	100	3
III	Core: VI Allied : II	21CGU06	Business Ethics	5	3	50	50	100	4
IV	Foundation: II	21FCU02	Yoga & Ethics	2	3	-	50	50	2
			TOTAL	30				550	21
SEMESTER- III									
III	Core : VII	21CGU07	Corporate Accounting	7	3	50	50	100	5
III	Core: VIII	21CGU08	Business Organization and Management	7	3	50	50	100	5
III	Core: IX	21CGU09	Commercial Law	7	3	50	50	100	4
III	Core :X Allied :III	21CGU10	Business Statistics	5	3	50	50	100	4
IV	Ability Enhancement: I	21AEU01	Information Security	2	3	-	50	50	2
IV	Non- Major Elective	21NEMU01A/ 21NEMU01B	Indian Women and Society / Advanced Tamil	2	3	-	50	50	2
			TOTAL	30				500	22
SEMESTER- IV									
III	Core :XI	21CGU11	Advanced Accounting	6	3	50	50	100	5
III	Core : XII	21CGU12	Banking Theory Law And Practice	4	3	50	50	100	3
III	Core : XIII	21CGU13	Cost Accounting	6	3	50	50	100	5
III	Core: XIV	21CGU14	Company Law	4	3	50	50	100	3
III	Core : XV Allied : IV	21CGU15	Business Economics	5	3	50	50	100	4
IV	Skill Enhancement: I		Computer Applications in Business	2	3	50	-	50	2
IV	Ability Enhancement : II	21AEU02	Consumer Rights (Curriculum as recommended by UGC)	3	3	-	50	50	
			TOTAL	30				600	24

SEMESTER- V									
III	Core :XVI	21CGU16	Entrepreneurial Development Programme	5	3	50	50	100	5
III	Core : XVII	21CGU17	Direct Tax Laws and Practice	5	3	50	50	100	4
III	Core : XVIII		Auditing	4	3	50	50	100	4
III	Core: XIX	21CGU19A/ 21CGU19B/ 21CGU19C	Institutional Training Article ship training Mini project	-	-	100	-	100	1
III	Core :XX Practical I	21CGU20	Computer Applications Practical-I (Ms-Word, Ms-Excel & Ms- Power Point)	4	3	50	50	100	2
III	Core : XXI Elective – I	21CGU21 A/ / 21CGU21 C	Advertising And Sales Promotion/ Fundamentals of Business Analytics / Business Finance	5	3	50	50	100	4
III	Core: XXII (Open Elective)	****	Offered for students of other UG programme / departments.	4	3	50	50	100	2
IV	Skill Enhancement : II	21SEU02	Life Skills (Jeevan kaushal) (Curriculum as recommended by UGC)	3	3	50	-	50	1
V	Proficiency Enhancement	21PECGU01	Business and Commercial Knowledge (Self-Study)	-	3	-	100	100	2
			TOTAL	30				850	25
SEMESTER- VI									
III	Core : XXIII	21CGU22	Management Accounting	5	3	50	50	100	5
III	Core: XXIV	21CGU23	Goods and Services Tax	4	3	50	50	100	4
III	Core : XXV Practical II	21CGU24	Computer Applications Practical-II (Tally)	4	3	50	50	100	2
III	Core : XXVI Elective II	21CGU25 A/ 21CGU25 B/ 21CGU25 C	Brand Management/ Business Analytics Using Python / Working Capital Management	5 3+2* 5	3	50	50	100	4
III	Core :XXVII Elective III	21CGU26A/ 21CGU26B/ 21CGU26C	Marketing Research / Business analytics using Tableau / Institutional Finance	5 3+2* 5	3	50	50	100	4
III	Core : XXVIII Elective IV	21CGU27A/ 21CGU27B	Women in Business/ Project Work	3	3	50	50	100	3
IV	Skill Enhancement : III Practical	21SECGU03	Commerce Practical	4	-	50	-	50	2
			TOTAL	30				650	24
V	Competency Enhancement		NSS/YRC/RRC/CCC/PHY.EDU/ Others			SEMESTER I – VI			1
			Professional Grooming			SEMESTER I – VI			1
			Students Social activity (Related to the Curriculum)			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		2	8
II	English		2	8
III	Core: Theory	16	28	104
	Core: Practical	2		
	Core: Allied	4		
	Core: Elective	4		
	Core : Institutional Training	1		
	Open Elective	1		
IV	Foundation	2	8	15
	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

B.COM - PROGRAMME STRUCTURE
CBCS: 2022-2023 & Onwards

CATEGORY	COMPONENTS	NO. OF COURSES	CREDIT(S) / COURSE	TOTAL CREDITS	PROPOSED SEMESTER
Part – I	Language	2	4	8	I – II
Part – II	English	2	4	8	I - II
Part - III	Core Courses:				
	A). Core / Allied / Elective and Open Elective:				
	(Theory/Practical/Online Exam)	27	1/2/3/4/5/6	101	I – VI
	B). Projects:	1	2/3	3	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	2	2	III
	C).Ability Enhancement Courses:				
	i. Information Security	1	2	4	III
	ii. Consumer Rights	1			IV
	D). Skill Enhancement Courses:				
	i. Computer Applications in Business	1			IV
	ii. Life Skills (Kaushal Jeevan)	1	2/1	5	V
	iii. Commerce Practical	1			VI
Part – V	I) Proficiency Enhancement Course:				
	Business and Commercial Knowledge (Self Study)	1	2	2	V
	II) Competency Enhancement Courses:				
	i. NSS/YRC/RRC/CCC/PHY.EDU/ Others	1			I – VI
	ii. Professional Grooming	1	1	3	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	36	2	3	50
21SEU02	V	II	Life Skills	39	3	3	50
21SECGU03	VI	III	Commerce Practical	42	4	-	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
C	Working Capital Management
ELECTIVE III: (Semester VI)	
A	Marketing Research
B	Business analytics using Tableau
C	Institutional Finance
ELECTIVE IV: (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



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(Autonomous) Gobichettipalayam-638476
DEPARTMENT OF COMMERCE
B.COM - PROGRAMME STRUCTURE
CBCS: 2022-2023

Category	Components	No. Of Courses	Credit(s) / Course	Total Credits	Proposed Semester
Part – I	Language	2	4	8	I – II
Part – II	English	2	4	8	I - II
Part - III	Core Courses:				
	A). Core / Allied / Elective and Open Elective: (Theory/Practical/Online Exam)	27	1/2/3/4/5/6	101	I – VI
	B). Projects:	1	2/3	3	VI
Part – IV	A). Foundation Courses : i. Environment Studies ii. Yoga & Ethics	1 1	2	4	I – II
	B).Non Major Elective i. Indian Women and Society / Advanced Tamil	1	2	2	III
	C).Ability Enhancement Courses: i. Information Security ii. Consumer Rights	1 1	2	4	III IV
	D). Skill Enhancement Courses:				
	i. Computer Applications in Business	1	2/1	5	IV
	ii. Life Skills (Kaushal Jeevan)	1			V
	iii. Commerce Practical	1			VI
Part – V	I) Proficiency Enhancement Course: Business and Commercial Knowledge (Self Study)	1	2	2	V
	II) Competency Enhancement Courses: i. NSS/YRC/RRC/CCC/PHY.ED U/ Others ii. Professional Grooming iii. Students Social activity	1 1 1	1	3	I – VI I – VI I - VI

Total Marks: 3700 & Total Credits 140

SYLLABUS

SEMESTER – I

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part - I	Language - I	21LTU01	TAMIL - I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

Kfg;Giu:

jkpo;nkho; Fwpj;j mbg;gil mwptpidAk; tifikai;idAk; mwpjy;.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	jkpo ,yf;fpa tifikfis 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;**
fhiyg;ngHOJ> me;jpg;ngHOJ> 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 - ītuKj;J
ngz;Zupik NgZeU; - nghd;kz ītuKj;J
mk;kh - ,sk;gpiw
Njhifnay;yhk Jg;ghf;fpfs; - Mz;lhs; gpupaju;rpdp
ePupy; miyAk; Kfk - m. ntz;zpyh

myF 3 rpWfījfs - 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;
rpWfījapd Njh;wKk tsu;r;rpAk;
gbkk - FwpaPL gw;wpa tpsf;fq;fs;
gapw;rp;Fhpad - fbjk tīujy? tpz;zg;gk vOJjy;

ghIE}y;fs;:

1. kfhft ghujpahu ftpījfs>; = nrz;gfh gjpg;gfk;> fpU\zh njU>
jpahfuaefu;> 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[hui;>jp;efu;,> nrd id-600 017 ,uz;lhk; gjpg;G:
Mf;l; 2011.
4. ītuKj;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 ītuKj;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;> rīj gjpg;gfk>
nrd;id 600005> 6 Mk gjpg;G 2014.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English: I	21LEU01	ENGLISH - I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	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 age Percentage of COs contribution to POs	1.6	1.1	1.2	1.3	1.5	1.4	1.4

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

Course Content

UNIT I: POETRY	12 Hours
1. Where the mind is without Fear – Rabindranath Tagore	
2. The Road Not Taken- Robert Frost	
3. The Village School Master- Oliver Goldsmith	
UNIT II: PROSE	14 Hours
1. Spoken English and Broken English- G.B.Shaw	
2. How to Avoid Foolish Opinions- Bertrand Russell	
3. At School- M.K.Gandhi	
UNIT III: SHORT STORIES	14 Hours
1. Lalajee- Jim Corbett	
2. A Hero- R.K.Narayan	
3. A Day's Wait- Ernest Hemingway	
UNIT IV: ONE-ACT PLAY	14 Hours
1. Refund – Fritz Karinthy	
2. The Never, Never nest – Cedric Mount.	
UNIT V: GRAMMAR AND COMPOSITION	18 Hours
1. Parts of Speech	
2. Nouns	
3. Pronouns	
4. Verbs	
5. Adjectives	
6. Adverbs	
7. Prepositions	
8. Conjunctions and Interjections	
9. Reading Comprehension	
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-1-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	21CGU01	PRINCIPLES OF ACCOUNTANCY	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	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. https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : II	21CGU02	BUSINESS CORRESPONDENCE	60	3

Contact hours per week: 5

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :III Allied: I	21CGU03	AGRICULTURAL ECONOMY OF INDIA	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	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&Pattanshetti.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	21FCU01	ENVIRONMENTAL STUDIES (Curriculum as recommended by UGC)	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	21LTU02	TAMIL - II	72	4

Contact hours per week:6

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

myF - 1 mwE}y;fs;

1. j pUf;Fws; - m) ,d;dh nra;ahik (1-10)
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)
10 ghly;fs; (4>5>8>9>11>15>16>18>19>24)
myF - 2 jdp;ghly; jpu;L 18 **kz; Neuk;**

1. mUzhr;ryf; ftpuhah; - 'ntz;nzAw;W nea;NjI;...'
2. mt;itah; - 'thd;FUtpapd \$L...'
- 'rpj;jpuKk ifg;gof;fk...'
- 'nrhy;yhkNy nghpah;...'
- 'fw;wJ ifkz;zsT...'
- 'vl;Nlfhy; yl;rzNk...'
- kjpah;jhh 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;**

1. kyUk; khiyAk - jdpahaf mbfshh
2. ifNfap cs;sk; - jPg.eluh[d
3. tpau;itapd ntFkj; - nt. ,iwad;G
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mk;khs; - igk;ngcopy; kPuhd
5. midtUf;Fk; Rfhjhuk; - M.ng.n[.mg;Jy;fyhk;
6. ez;gupd gz;G - jkpoz;zy

myF- 4 -,yf;fzk 18**kz; Neuk;**

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tpidKw;W> Fwpg;G tpidKw;W> ,ilr;nrhy;ypd ,yf;fzk; - tiffs;>
cupr;nrhy;ypd ,yf;fzk; -tiffs

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1. gjpndz; fPo;f;fzf;F E}y;fs;
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2. jz;lghzp jdp;ghly; jpu;L ciu (%yKk ciuAk;)> ckh gjpg;gfk;> 58
lag;g nrl;b njU> kz;z> nrd;id 600 001.
3. Nguh. Kidtu K.ngup.K.,uhkrhkp> jpUf;Fws;> = ,e;J gg;spNf\nd];> 40
gQ;rhy; Rg;gpukzpa njU> nrd;id 600 017.
4. Nguh. khzpf;fk>; ehybahu; njspTiu> kzpthrfu; gjpg;gfk;> nrd;id 6 Mk
gjpg;G Mf];l; 2014.
5. ftpQu; gj;kNjtd> ePj; E}y; fsQ;rpak; nfhw;wit ntsPaPL> 4/2 Re;juk
njU> nrd;id - 600017. Kjw;gjpg;G 2014
6. vsa eilapy; jkpo ,yf;fzk - Ruh gjpg;gfk;> mz;zhefu;> nrd;id-40.
Kjw;gjpg;G 2012.

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kzpthrfu; gjpg;gfk;> 31 rpq;fu; njU> ghupKid> nrd;id 600 108.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English: II	21LEU02	ENGLISH - II	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

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	25	17	17	9	7	6	6
Weighted Percentage of COs contribution to POs	1.2	1.0	1.2	0.8	1.2	1.2	1.4

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
3. Enterprise- Nissim Ezekiel

UNIT II: PROSE **15Hours**

1. Woman, Not the weaker sex – M.K.Gandhi
2. Positive Thinking- FrancieBaltazar-Schwartz
3. The Last Cab Ride- Kent Nerburn

UNIT III : SHORT STORIES **13Hours**

1. The Verger- W.Somerset Maugham
2. Springtime- O.Henry
3. The Clever Officer's Test- Japanese Fairy Tale

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. Jumbled Sentence
4. Framing Questions
5. Letter Writing

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 :IV	21CGU04	FINANCIAL ACCOUNTING	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	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 (14Hrs)

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

UNIT II (14Hrs)

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 (14 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 (15 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 (15Hrs)

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
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 :V	21CGU05	MARKETING	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	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 (12 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 (12 Hrs)

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

UNIT III (12 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 (12 Hrs)

Strategy to manage Consumer 4.0: Meaning –Need for studying consumer behavior-Factors influencing consumer behavior.-Consumer Behaviour in modern Era :Neuro Marketing- Digital Marketing

UNIT V (12 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: VI Allied : II	21CGU06	BUSINESS ETHICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	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	21FCU02	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 – III	Core : VII	21CGU07	CORPORATE ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	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 (17 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 (17 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 (17 Hrs)

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

UNIT IV (17 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 (16Hrs)

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: VIII	21CGU08	BUSINESS ORGANISATION AND MANAGEMENT	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
Second	III	50	50	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 (17 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 (17 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 (17 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 (17 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 (16 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

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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>
<https://slideplayer.com/slide/7603557/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: IX	21CGU09	COMMERCIAL LAW	84	4

Contact hours per week: 7

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

(17 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

(17 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

(17 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

(17 Hrs)

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

UNIT V

(16 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: X Allied : III	21CGU10	BUSINESS STATISTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	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	21AEU01	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	21NMU01A	INDIAN WOMEN AND SOCIETY (Curriculum as recommended by UGC)	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	21NMU01B	Advanced Tamil (Curriculum as recommended by UGC)	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 tifikfisf; 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.

,sq;fiy 2021-22 fy;tpahz;L Kjy Nru;Nthu;f;FupaJ
(12-Mk; tFg;G t i u j k ;o; nkho;g;ghlk gayhjth;fSf;F)
Gw kjj;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 l r;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
gpioePf;fj vOJjy; : (xw;Wg;gpio> vOj;Jg;gpio)

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	Core :XI	21CGU11	ADVANCED ACCOUNTING	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To familiarize the students with the accounting principles and practice of partnership.

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 and holding company accounts.	K1
CO2	Solve problems on admission of partner, Retirement and death of partner, dissolution and insolvency of partner.	K2
CO3	Distinguish between internal reconstruction and external reconstruction, holding and subsidiary company,	K3
CO4	apply the rules of Garner vs Murray case.	K4
CO5	analyse the accounting treatment at the time of admission and retirement of partners.	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 (14 Hrs)
Partnership Accounts- Admission of Partner: Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits-Capital Adjustments.

UNIT II (14 Hrs)
Retirement and Death of Partner: 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- death of partner- calculation of profit upto the date of a partner.

UNIT III (14 Hrs)
Dissolution and Insolvency 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 IV (15 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 V (15 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.

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

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

WEB REFERENCES:

- <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-5-problems-on-admission-of-a-partner-with-solution/79039>
- <https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/>
- <https://www.youtube.com/watch?v=vHPJ2pXcA5I>
- <https://www.youtube.com/watch?v=UV5QDV4HYIM>
- <https://www.youtube.com/watch?v=DSaK8Xuij8>
- <https://www.youtube.com/watch?v=IMSV41MlnqE>
- <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
- <http://moirabaricollegeonline.co.in/attendance/classnotes/files/1588865227.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XII	21CGU12	BANKING THEORY LAW AND PRACTICE	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	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 (10Hrs)

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://indiafreenotes.com/statutory-protection-to-collecting-banker/>
8. <https://indiafreenotes.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 : XIII	21CGU13	COST ACCOUNTING	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

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

COURSE OUTCOME:

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

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

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; 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	9	3	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	1	3
CO5	9	3	9	1	1	1	1
Total Contribution of COs to POs	45	39	45	25	19	11	13
Weighted Percentage of COs contribution to POs	2.56	2.56	2.93	2.51	2.88	1.55	2.12

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

Course Content

UNIT I **(14 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, Tenders Quotations.

UNIT II **(14 Hrs)**

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

UNIT III **(14 Hrs)**

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

UNIT IV **(15Hrs)**

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

UNIT V **(15 Hrs)**

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB REFERENCES:

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XIV	21CGU14	COMPANY LAW	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	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 (10Hrs)

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 (10Hrs)

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 : XV Allied :IV	21CGU15	BUSINESS ECONOMICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	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	21SECGU01	COMPUTER APPLICATIONS IN BUSINESS	24	2

Contact hours per week: 2

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	Poses 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

(5Hrs)

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

UNIT II

(5Hrs)

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

(5Hrs)

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

(5Hrs)

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

(4 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	21AEU02	CONSUMER RIGHTS (Curriculum as recommended by UGC)	36	2

Contact hours per week: 3

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). *MRTTP 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	21CGU16	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	60	5

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	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	Entrepreneuria l Development	S, Chand &sons, New Delhi	2014
2.	KhanhaS.S	Entrepreneuria l 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	21CGU17	DIRECT TAX LAWS AND PRACTICE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	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 (12 Hrs)

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 (12 Hrs)

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/puneetarora171/residential-status-26793962>
4. <https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act>
5. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
6. <https://cleartax.in/s/80c-80-deductions>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVIII	21CGU18	AUDITING	48	4

Contact hours per week: 4

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

PREAMBLE:

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

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 auditing, internal check, internal control, verification, vouching, valuation, audit report and investigation.	K1
CO2	explain the various domain concepts in auditing like audit planning, types, vouching of trading transactions, depreciation, reserve, share capital and transfer audit and electronic auditing.	K2
CO3	identify the methods of preparing audit programme, audit working papers, verifying, vouching of cash book & valuing of assets and liabilities book and commencing audit for a Joint Stock Company.	K3
CO4	compare the internal check with internal control, verification with valuation and vouching, share with stock and auditing with e-auditing and investigation, share certificate with share warrant and reserves with provisions.	K4
CO5	judge the effectiveness of the procedures to be followed by the auditors while preparing audit report, conduct investigation, vouching of cash book, audit of depreciation 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	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	3	3	9	3	9
CO4	9	3	3	3	3	3	3
CO5	9	3	3	3	3	3	3
Total Contribution of COs to POs	45	33	27	27	33	27	33
Weighted Percentage of COs contribution to POs	2.56	2.17	1.76	2.71	5.01	3.80	5.39

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

Course Content

UNIT I

(10Hrs)

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

UNIT II

(10Hrs)

Verification of Documents and Vouching: Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets. Internal Control: Meaning – Purpose – Characteristics – Limitations .

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III

(10 Hrs)

Verification, Valuation and Audit of Depreciation: Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves.

UNIT IV

(9 Hrs)

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

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

UNIT V

(9 Hrs)

Auditing in the new age of industry 4.0: Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
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	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
2	Kamal Gupta	Auditing	Tata McGrawhil Publications, New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

WEB REFERENCES:

- [1.https://www.tutorialspoint.com/auditing/index.htm](https://www.tutorialspoint.com/auditing/index.htm)
- [2.https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation](https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation)
- [3.https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html](https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html)
- [4.https://www.tutorialspoint.com/auditing/auditing_classifications.htm](https://www.tutorialspoint.com/auditing/auditing_classifications.htm)
- [5.https://askanydifference.com/difference-between-auditing-and-investigation-with-table/](https://askanydifference.com/difference-between-auditing-and-investigation-with-table/)
- [6.https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-AND-LIABILITIES.pdf](https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-AND-LIABILITIES.pdf)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XIX	21CGU19A/ 21CGU19B/ 21CGU19C	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 :XX Practical I	21CGU20	COMPUTER APPLICATIONS PRACTICAL-I(Ms-Word, Ms-Excel &Ms-Power Point)	48	2

Contact hours per week: 4

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

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 : XXI Elective I	21CGU21A	ADVERTISING AND SALES PROMOTION	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	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	21CGU21B	FUNDAMENTALS OF BUSINESS ANALYTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	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, Dara 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	21CGU21C	BUSINESS FINANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	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)	****	Offered by ALL UG students / departments	48	2

Contact hours per week: 4

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part-IV	Skill Enhancement Course: II	21SEU02	Life skills (Jeevan Kaushal) (Curriculum as recommended by UGC)	36	1

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_j7KlJ
- 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	21PECGU01	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	21CGU22	MANAGEMENT ACCOUNTING	60	5

Contact hours per week: 5

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

PREAMBLE:

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

COURSE OUTCOME:

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

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

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; 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	9	3
CO5	9	9	9	9	3	3	3
Total Contribution of COs to POs	45	45	45	45	15	23	15
Weighted Percentage of COs contribution to POs	2.56	2.95	2.93	4.52	2.28	3.23	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)

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

UNIT II

(12 Hrs)

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

UNIT III

(12 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-Estimation of Working Capital.

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

UNIT IV

(12 Hrs)

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

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

UNIT V

(12 Hrs)

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

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

TEXT BOOK:

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

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M.Y. and Jain P.K	Management Accounting,	Tata McGraw Hill Publishing Company Limited New Delhi	20 07
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	20 07
3	Ramachandran R. and Srinivasan R.	Management Accounting,	Sriram publications Trichy	19 96
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting,	Maragham Publications Chennai	20 15

WEB REFERENCES:

1. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
2. <https://www.youtube.com/watch?v=OzOtwYargcU>
3. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
4. <https://www.educba.com/ratio-analysis-formula/>
5. <https://www.foundationsoft.com/financial-ratios-construction-business/>
6. <https://www.youtube.com/watch?v=f1j6IQsFzp0>
7. <https://www.youtube.com/watch?v=0OJ2PIGiwJE>
8. <https://www.youtube.com/watch?v=ibcG7Ulo7Qg>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XXIV	21CGU23	GOODS AND SERVICES TAX	48	4

Contact hours per week: 4

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

(10 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

(10Hrs)

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

(10 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

(9 Hrs)

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

(9 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 : XXV Practical II	21CGU24	COMPUTER APPLICATIONS PRACTICAL-II(Tally)	48	2

Contact hours per week: 4

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.

- 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.(48 Hrs)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXVI Elective II	21CGU25A	BRAND MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	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-haafden.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 : XXVI Elective II	21CGU25B	BUSINESS ANALYTICS USING PYTHON	60	4

Contact hours per week: 5

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

PREAMBLE:

To develop programming skills in Excel and Python for effective decision making in business.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structure, list and string functions, python file operations	K1
CO2	visualize the python program using Python comments, control structures, list and string functions, turtle chart	K2
CO3	applying the python scripts , python comments to create tables and files	K3
CO4	analyze the need of different business application fields by running a python programme using different python functions.	K4
CO5	evaluate business analysis techniques for decision making using python.	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	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)

Object oriented Programming Concepts (OOPs):

Theory Portion

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. Introduction to python: Python- numbers, strings, variables, operators, expressions, string operations, math function calls, Input/output statements.

Practical exercise:

- Write a Python program to get the Python version you are using.
- Write a Python program to area of the square.

UNIT II

(12 Hrs)

Control Structures and Functions:

Theory Portion

Control Structures: if statement, if-else statement – looping statement: While and for loops – Functions: Built-in-functions-user defined functions- Event driven programming: Turtle bar chart.

Practical exercise:

- Write a python program to enter two different numbers and perform using arithmetic operator
- Write a Python program using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students.
- Write a python program to find biggest among three numbers

UNIT III

(12 Hrs)

Python Complex data types: List and string functions

Theory Portion

Python Complex data types: Using string data type and string operations-Defining list and list slicing-string manipulation methods-Programming using string. List and Dictionary- List manipulation-Dictionary manipulation-list and dictionary in-built functions.

Practical exercise:

- Write a Python program that accepts a string and calculate the number of upper case letters and lower case letters
- Write a Python program to reverse a given string and check whether the give string palindrome or not.
- Write a Python program to write a list to a file

UNIT IV

(12 Hrs)

Python File Operations:

Theory Portion

Python File Operations: Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines(). Understanding write functions, write() and writelines()

Practical exercise:

- Write a Python program to read an entire text file.
- Write a Python program to read a random line from a file

UNIT V

(12 Hrs)

Database Programming

Theory Portion

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

Practical exercise:

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

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'Reilly 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 : XXVI Elective II	21CGU25C	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 :XXVII Elective III	21CGU26A	MARKETING RESEARCH	60	4

Contact hours per week: 5

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

PREAMBLE:

To enrich the skill to develop the research knowledge to do marketing research independently.

COURSE OUTCOME:

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

Cos	CO Statement	Knowledge Level
CO1	define the concepts of marketing research, sampling, data collection and research report.	K1
CO2	understand the elements and process of marketing research.	K2
CO3	apply the different techniques of marketing research by determining the ideal sample size and sampling	K3
CO4	analyse the business problem in a scientific approach.	K4
CO5	evaluate the business data and preparation of research report.	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)

Marketing Research: Meaning & Definition of marketing Research – Objectives – Scope - Importance –Elements - Nature of Market research - Kinds of marketing research - Benefits and limitations

UNIT II (12 Hrs)

Marketing Research Process: Steps involved for selection of a topic for research study - Components of research problem - Definition of Problem - Evaluation of Problem - review of relevant literature - Testing hypothesis.

UNIT III (12 Hrs)

Sampling Design: Meaning of Sample-Purpose of Sampling - Sample size determination - Sampling technique – Probability sampling and Non -Probability sampling - Errors in Sample Surveys

UNIT IV (12 Hrs)

Data Collection and Report Writing: Meaning of Data - Types of Data – Sources of data - Methods of collection of primary data (Questionnaire method, Interview method and Survey method only) - Difference between primary and secondary data. Preparation of Market Research Report.

UNIT V (12 Hrs)

Application of Marketing Research: Product research - Advertising research - Market and sales analysis (meaning and concepts only) - Marketing research in India - Ethical issues related to marketing research.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Sharma.S.S	Marketing research	Himalaya Publishing House, New Delhi.	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Beri G.C	Marketing research	Mc Graw Hill Education Pvt.Ltd,New Delhi.	2016
2	Naresh.K.Malhotra	marketing research –A hands on orientation	Pearson Education Ltd,United Kingdom	2016
3	RavilochananP	Marketing research	Margham Publication Chennai	2015

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>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XXVII Elective III	21CGU26B	BUSINESS ANALYTICS USING TABLEAU	60	4

Contact hours per week: 5

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

PREAMBLE:

To make the students to understand the practical exposure on application of statistical tools and prepare powerful business analysis using tableau and python programming.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summon up the various terminology used in Tableau software	K1
CO2	visualize the data using tableau charts, data on the web and time series analysis	K2
CO3	experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.	K3
CO4	solve the business issues in pertaining to business by applying tableau programs	K4
CO5	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	3	9	3
CO2	9	9	9	3	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 Tableau:

Theory Portion

Business Intelligence (BI) Evolution- Tableau –Introduction to Tableau – Tableau products- Getting started - Tableau file- Data Types and Terminology- Navigation–Worksheet.

Practical exercise:

- Show a visualization of your choice, using:
 - a) Trend line
 - b) Reference line.
 - c) Reference band.
 - d) Distribution band.
- Show a visualization of your choice, using:
 - a) Clustering.
 - b) Sorting (ascending and descending).
 - c) Highlighting of tables.
 - d) Drilling down any dimension

UNIT II

(12 Hrs)

Data visualization using Tableau:

Theory Portion

Types of charts-calculated field and Parameters-Bins-Table calculations.

Practical exercise:

- 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) Piechart. (Display the value of the measure near each segment of the pie chart)

UNIT III

(12 Hrs)

Tableau dashboard:

Theory Portion

Connecting to various sources- Connecting to web data –Building dashboards-Dashboard actions-Layouts-Formatting-Story points and use cases.

UNIT IV

(12 Hrs)

Level of Detail Calculations

Theory Portion

Row level access and column level access-Control charts-Using INDEX to sort multiple columns-SQL Overview- Joins- UNION vs UNION ALL, WITH Statements.

Practical exercise:

- 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“.

UNIT V

(12 Hrs)

Time Series Analysis and Forecasting

Theory Portion

Visualize time series data using TABLEAU function - Perform calculations with time series data in Tableau.

Practical exercise:

Show a visualization of your choice, using:

- a) Trend line.
- b) Reference line.

- c) Reference band.
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.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014
2.				https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf
3.				https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf
4.				http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf
5.				https://oiipdf.com/download/22138

WEB REFERENCES:

1. <https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf>
2. <https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf>
3. <http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf>
4. <https://oiipdf.com/download/22138>
5. <https://www.analyticsvidhya.com/blog/2017/07/data-visualisation-made-easy/>
6. <https://www.tableau.com/learn/articles/data-visualization>
7. <https://www.youtube.com/watch?v=SSq5NwsUNGI>
8. <https://www.youtube.com/watch?v=gWZtNdMko1k>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XXVII Elective III	21CGU26C	INSTITUTIONAL FINANCE	60	4

Contact hours per week: 5

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

PREAMBLE:

To enrich skill to understand the institutional finance for economic growth and capital formation.

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	recollect the meanings of institutional finance, savings, investments and finance, non-banking financial institutions and foreign capital	K1
CO2	explain the various concepts of institutional finance particularly capital formation, importance of investment companies, need for foreign capital and factor affecting foreign capital.	K2
CO3	identify the role of all India Development banks, state level development banks, state level development banks, role of investment companies and NRI investment for economic development.	K3
CO4	Analyse the functions of financial intermediaries and international financial institutions in the economic growth	K4
CO5	appraise the growth of development banks and State level financial institutions, non-banking financial institutions and international investment banks.	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)

Institutional Finance and Economic Growth: Intuitional Finance – Meaning and need for institutional finance – Economic growth and capital formation – process of capital formation – savings, investments and finance – problems of capital formation – role of financial institutions – role as a financial intermediary, catalytic agent, creator of money, promoter and counselor.

UNIT II

(12 Hrs)

Financial Institutions – I (All India Development Banks): Types of Institutions – All India Development Banks – Industrial Finance Corporation of India (IFCI), Industrial Credit and Investment Corporation of India (ICICI) , Industrial Development Bank of India (IDBI) , Industrial Investment Bank of India (IIBIL), Industrial Reconstruction Bank of India (IRBI), Small Industries Development Bank of India (SIDBI), Infrastructure Development Finance Company Bank Ltd (IDFC).

UNIT III

(12 Hrs)

Financial Institutions – II (State Level Development Banks): State Finance Corporation (SFC's) – Tamilnadu Industries and Investment Corporation (TIIC), Small Industries Development Corporation (SIDCO), Industrial and Technical Consultancy Organisation of Tamilnadu (ITCOT), State Industries Promotions Corporation of Tamilnadu Ltd (SIPCOT) and District Industries Center (DIC).

UNIT IV

(12 Hrs)

Non-Banking Financial Institutions: Meaning – classification of non-banking financial Institutions (NBFI) - All India Development Banks: LIC, GIC, UTI, Mutual Benefit Financial companies, Investment Companies, Hire Purchase companies, equipment Leasing finance companies, Nidhi's , Chit funds – regulatory framework for Non- Banking Financial Companies.(NBFC's)

UNIT V

(12 Hrs)

Foreign Capital and Investments: Need for foreign capital – factors affecting foreign capital – forms of foreign capital – Foreign Direct Investment (FDI) – Government policies towards foreign capital – Investment by Foreign Institutional Investors (FIIS) - NRI investments and deposits – International financial Institution – World Bank, International Bank for Reconstruction Development (IBRD), International Development Association (IDA), International Finance Corporation (IFC) and Asian Development Bank.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Shasi K Gupta., Nisha Aggarwal &Neeti Gupta	Financial Institutions and Market	Kalyani Publishers , Kolkata	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bhole L.M.	Financial Markets and Institutions	Sultan Chand Publishing Ltd.Kolkata.	2009
2	Gorden .E and Natarajan .K	Financial Markets and Institutions	Himalaya Publishing House, Mumbai	2014
3	Natarajan .R	Institutional Finance for small Entrepreneurs	Himalaya Publishing House, Mumbai	2000

WEB REFERENCES:

1. <https://www.educba.com/financial-institution/>
2. https://www.ifc.org/wps/wcm/connect/corp_ext_content/ifc_external_corporate_site/homehttps://en.wikipedia.org/wiki/Financial_institution
3. https://www.google.com/search?q=List+of+financial+institutions&sa=X&ved=2ahUKEwiEyNaOn7XyAhUROSsKHSDjA_IQ1QIwD3oECBEQAQ&biw=1536&bih=739
4. <https://www.worldbank.org/en/publication/gfdr/gfdr-2016/background/nonbank-financial-institution>
5. <https://www.yourarticlelibrary.com/banking/state-level-industrial-development-banks-sfcs-and-sidcs/40831>
6. <https://www.google.com/search?q=Types+of+Non+banking+financial+institutions&sa=X&ved=2ahUKEwi9IZDhn7XyAhXQyzgGHQPqBxgQ1QIwFnoECDEQAQ&biw=1536&bih=739>
7. <https://nbflicenseindia.com/blog/types-of-nbfc/>
8. <https://www.ibef.org/economy/foreign-direct-investment.aspx>
9. <https://corporatefinanceinstitute.com/resources/knowledge/economics/foreign-direct-investment-fdi/>
10. <https://www.businessmanagementideas.com/essays/foreign-capital/essay-on-foreign-capital-india-business/17177>
11. <https://www.worldbank.org/en/who-we-are/ibrd>
12. <https://economictimes.indiatimes.com/topic/IBRD>
13. https://www.ifc.org/wps/wcm/connect/corp_ext_content/ifc_external_corporate_site/home
14. <https://www.investopedia.com/terms/a/asian-development-bank.asp>
15. <https://www.linkedin.com/company/asian-development-bank>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXVIII	21CGU27A	WOMEN IN BUSINESS	36	3

Contact hours per week: 3

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

(8Hrs)

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

(7Hrs)

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

(7Hrs)

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

UNIT IV

(7 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

(7 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 : XXVIII Elective IV	21CGU27B	PROJECT WORK	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	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	15	50
	Review / Presentation	15	
	Knowledge about the organization / theme of study	20	
ESE*	Nature of Work / Logic behind the study	20	50
	Learning Outcome	20	
	Viva – Voce	10	

***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 20 Marks and Internal Examiner shall value the project report for a maximum of 20 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% (20 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 10 marks.
 - For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (5 marks) .
 - Student should secure a minimum of 50% marks (20 marks + 5 marks =25 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	21SECGU03	COMMERCE PRACTICAL	48	2

Contact hours per week: 4

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 (6 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 (6 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 (6 Hrs)

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

E. SECRETARIALPRACTICE (6 Hrs)

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

16. MARKETING (6 Hrs)

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

G. INVESTMENTMANAGEMENT (6Hrs)

20. Filling up of Demat application form.
21. Filling up of share application form for IPO.
22. Filling up of Mutual Fund application form.

H. STATISTICS

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

I. COMMERCIALLAW (6 Hrs)

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

J. BANKING (6Hrs)

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

30. Filling up of Loan Application Form (4Hrs)

K. GENERAL

31. Filling up of Railway/Bus Reservation/Cancellation forms.
32. Filling up of Passport application form.
33. 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/>