

# **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**

### **Professional Accounting**



### **Syllabus**

*for the candidates admitted from the Academic Year 2021-22 and onwards*

*Under CBCS PATTERN*

P.K.R. Arts College for Women (Autonomous), Gobichettipalayam.  
B.Com.PA(Professional Accounting) 2021-2022



**P.K.R ARTS COLLEGE FOR WOMEN (Autonomous),**  
**Gobichettipalayam – 638476.**  
**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**  
**Programme Scheme and Scheme of Examination**  
*(For students admitted from 2021-2022 & onwards)*  
**Scholastic Courses:**

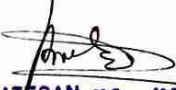
Category	Component	Course Code	Course Title	Hrs/ week	Exam	Max. Marks			Credits
						CIA	ESE	Total marks	
<b>SEMESTER-I</b>									
PART I	Language : I	21LTU01/ 21LHU01/ 21LFU01/ 21LKU01/ 21LMU01/ 21LSU01	Tamil- I/ Hindi-I/ French-I/ Kannada-I/ Malayalam-I/ Sanskrit-I	6	3	50	50	100	4
PART II	English : I	21LEU01	English – I	6	3	50	50	100	4
PART III	Core : I	21CPU01	Fundamentals of Accounting- I	4	3	50	50	100	4
PART III	Core : II	21CPU02	Introduction to Information Technology	4	3	50	50	100	3
PART III	Core : III Allied : I	21CPU03	Mathematics for Business	4	3	50	50	100	4
PART III	Core: IV Practical I	21CPU04	Computer Applications Practical –I (MS-Office, Tally & Internet)	4	--	--	--	--	--
PART IV	Foundation : I	21FCU01	Environmental Studies (Curriculum as recommended by UGC)	2	3	--	50	50	2
<b>TOTAL</b>				<b>30</b>				<b>550</b>	<b>21</b>
<b>SEMESTER-II</b>									
PART 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
PART II	English : II	21LEU02	English - II	6	3	50	50	100	4
PART III	Core : V	21CPU05	Fundamentals of Accounting– II	4	3	50	50	100	4
PART III	Core : VI	21CPU06	Mercantile Law	3	3	50	50	100	3
PART III	Core :IV Practical: I	21CPU04	Computer Applications Practical-I (MS-Office, Tally & Internet)	4	3	50	50	100	4
PART III	Core : VII Allied : II	21CPU07	Statistics for Business	5	3	50	50	100	3
PART IV	Foundation : II	21FCU02	Yoga & Ethics	2	3	--	50	50	2
<b>TOTAL</b>				<b>30</b>				<b>650</b>	<b>24</b>

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SEMESTER – III									
PART III	Core : VIII	21CPU08	Higher Financial Accounting	6	3	50	50	100	4
PART III	Core : IX	21CPU09	Business Ethics and Communication	5	3	50	50	100	4
PART III	Core : X	21CPU10	Industrial Law	5	3	50	50	100	4
PART III	Core : XI	21CPU11	Principles of Management	5	3	50	50	100	3
PART III	Core : XII Allied : III	21CPU12	Business Economics	5	3	50	50	100	4
PART IV	Ability Enhancement: I	21AEU01	Information Security	2	3	--	50	50	2
PART IV	Non- Major Elective	21NMI01A/ 21NMI01B	Indian Women and Society/ Advanced Tamil(Curriculum as recommended by UGC)	2	3	--	50	50	2
<b>TOTAL</b>				<b>30</b>				<b>600</b>	<b>23</b>
SEMESTER – IV									
PART III	Core: XIII	21CPU13	Corporate Accounting	6	3	50	50	100	4
PART III	Core : XIV	21CPU14	Cost Accounting	5	3	50	50	100	4
PART III	Core : XV	21CPU15	Company Law	4	3	50	50	100	3
PART III	Core : XVI	21CPU16	Auditing & Assurance	5	3	50	50	100	4
PART III	Core : XVII Allied : IV	21CPU17	E - Banking	5	3	50	50	100	4
PART IV	Skill Enhancement: I	21SECPU01	E-Marketing	2	3	50	--	50	2
PART IV	Ability Enhancement : II	21AEU02	Consumer Rights (Curriculum as recommended by UGC)	3	3	--	50	50	2
<b>TOTAL</b>				<b>30</b>				<b>600</b>	<b>23</b>
SEMESTER – V									
PART III	Core : XVIII	21CPU18	Financial Management	7	3	50	50	100	5
PART III	Core : XIX	21CPU19	Direct Tax Laws and Practice - I	6	3	50	50	100	5
PART III	Core : XX	21CPU20	Goods and Services Tax	5	3	50	50	100	4
PART III	Core : XXI Project	21CPU21A 21CPU21B 21CPU21C	Apprenticeship Training/ Institutional Training/ Mini Project	--	--	50	50	100	1
PART III	Core : XXII Elective I	21CPU22A/ 21CPU22B/ 21CPU22C	Principles of Insurance / Higher Corporate Accounting/ Fundamentals of Business Analytics	5	3	50	50	100	4
PART III	Core: XXIII Open Elective		(Offered for Students of other UG programme / departments)	4	3	50	50	100	2

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PART IV	Skill Enhancement: II	21SEU02	Life Skills (Jeevan Kaushal) (Curriculum as recommended by UGC)	3	3	50	--	50	1
PART V	Proficiency Enhancement	21PECPU01	Business and Commercial Knowledge (Self Study)	--	3	--	100	100	2
<b>TOTAL</b>				<b>30</b>				<b>750</b>	<b>24</b>
SEMESTER – VI									
PART III	Core : XXIV	21CPU23	Management Accounting	7	3	50	50	100	5
PART III	Core : XXV	21CPU24	Direct Tax Laws and Practice II	6	3	50	50	100	4
PART III	Core : XXVI Elective II	21CPU25A/ 21CPU25B/ 21CPU25C	Risk Management/ Special Accounting / Business Analytics using Python	5	3	50	50	100	4
PART III	Core : XXVII Elective III	21CPU26A/ 21CPU26B/ 21CPU26C	Marketing of Insurance Services/ Accounting Theory and Standards/ Business Analytics using Tableau	5	3	50	50	100	4
PART III	Core : XXVIII Elective IV	21CPU27A/ 21CPU27B	Women in Business/ Project Work	3	3	50	50	100	3
PART IV	Skill Enhancement: III	21SECPU03	Commerce Practical	4	--	50	--	50	2
<b>TOTAL</b>				<b>30</b>				<b>550</b>	<b>22</b>
PART 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
<b>Total Marks: 3700</b>				<b>Total credits: 140</b>					

  
**Dr. P. NATESAN, M.Com., M.Phil., Ph.D.,**  
**DEAN and HEAD**  
**Department of Commerce,**  
**P.K.R. Arts College for Women**  
**Gobichettipalayam-638 476.**



**P.K.R ARTS COLLEGE FOR WOMEN (Autonomous),**

**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;nkhop Fwpj;j mbg;gil mwptpidAk; tifikapidAk; mwpjy;.

**COURSE OUTCOME:**

COs	CO Statement	Knowledge Level
CO1	jkpo; ,yf;fpa tifikfisf; fw;wy;	K1
CO2	nkhopia gpiaoapy;yhky; vOjTk; NgrTk; fw;wy;	K2
CO3	ngz;zpak; rhu;e;j rpe;jidfis tsu;j;jy;	K3
CO4	GJf;ftpjij> rpWfij cj;jpfis jpwdha;jy;	K4
CO5	gilg;ghsu;fshf cUthf;fk; ngWjy;	K5

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

**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
<b>Total Contribution of COs to POs</b>	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
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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** **15kzp Neuk;**  
fhiyg;ngHOJ> me;jpg;ngHOJ> kio – ghujpahu;  
MW – ghujpjhrd;  
,aw;if tho;T – ftpkzp  
nea;jy; ePh; - Rujh  
kuq;fs; - K.Nkj;jh

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

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

**myF 4 ,yf;fzk;** **12 kzp 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 kzp Neuk;**  
GJf;ftpijapd; NjhW;wKk; tsu;r;rpAk;  
rpWfijapd; NjhW;wKk; tsu;r;rpAk;  
gbkk; - FwpaPL gw;wpa tpsf;fq;fs;  
**gapw;rpF;Fhpad - fbjk;; tiujy;> tpz;zg;gk; vOJjy;**  
**ghlE}y;fs;;**

1. kfhtp ghujpahu; ftpijfs>; = nrz;gfh gjpg;gfk;> fpU\;zh njU> jpahfuaefu;> nrd;id-600 017. vl;lhk; gjpg;G: 2005.
2. ctikf;ftpQu; Rujh ftpijfs;(Kjw;njhFjp);> ts;Stu; jkpo;g;gPlk;> 56-m> lhf;lu; yl;Rkzrhkp rhiy> fiyQu; fUzhejp efu;> nrd;id-600 078 Kjw;gjpg;G: gpg;utup 2007.

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

3. K.Nkj;jh ftpijfs; (Nju;e;njLj;j ftpijfs;); ftpjh gg;spNf\&d;;> 8>khrpyhkzp njU> ghz;bg[hu;>jp;.efu;;> nrd;id-600 017 ,uz;lhk; gjpg;G: Mf];l; 2011.
4. ituKj;J ftpijfs;> #u;ah ypl;Nur;ru;(gp)ypl;> 22>ehd;fhk; FWf;Fj;njU>>bu];l; Guk;> nrd;id-24 gj;jhk; gjpg;G: [Piy 2009.
5. nghd;kzp ituKj;J ftpijfs;> #u;ah ypl;Nur;ru;(gp)ypl;> 22>ehd;fhk; FWf;Fj;njU> bu];l; Guk;> nrd;id-24. ehd;fhk; gjpg;G: 1996
6. ghh;it E}y;:  
ty;ypf;fz;zd;> GJf;ftpjapd; Njhw;wKk; tsh;r;rpAk;> rPij gjpg;gfk;> nrd;id 600005> 6 Mk; gjpg;G 2014.

**Contact hours per week: 6**

Year	Semester	Internal Marks	External Marks	Total Marks
<b>I</b>	<b>I</b>	<b>50</b>	<b>50</b>	<b>100</b>

**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
<b>CO1</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>
<b>CO3</b>	<b>9</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>CO5</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

<b>Total contribution of COs to POs</b>	<b>33</b>	<b>19</b>	<b>17</b>	<b>15</b>	<b>9</b>	<b>7</b>	<b>6</b>
<b>Weight age Percentage of COs contribution to POs</b>	<b>1.6</b>	<b>1.1</b>	<b>1.2</b>	<b>1.3</b>	<b>1.5</b>	<b>1.4</b>	<b>1.4</b>

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

### Course Content

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

**WEBSITE:**

1. <https://www.poetryfoundation.org/poems/45668/gitanjali-35>
2. <https://www.poetryfoundation.org/poems/44272/the-road-not-taken>
3. <https://allpoetry.com/The-Village-Schoolmaster2>
4. <https://fs.blog/2009/09/bertrand-russell-on-avoiding-foolish-opinions/>



5. <https://www.google.com/amp/s/degmateng.wordpress.com/2016/12/07/unit-iii-ls1-lalajee-jim-corbett/amp/>
6. <https://www.google.com/amp/s/interestingliterature.com/2021/04/ernest-hemingway-a-days-wait-influenza-story-summary-analysis/amp/>
7. <https://www.literatureworms.com/2020/06/summary-of-never-never-never-by-cedric.html?m=1>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : I	21CPU01	FUNDAMENTALS OF ACCOUNTING-I	48	4

8. <https://www.thoughtco.com/part-of-speech-english-grammar-1691590>

**Contact hours per week: 4**

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

**PREAMBLE:**

To equip the learners with fundamental concepts of accountancy for sole trading, non-profit organization and bill of exchange

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	remember the basic accounting terms, bank reconciliation statement and bill of exchange.	K1
CO2	demonstrate the basic accounting concepts, principles, convention and accounting standards.	K2
CO3	apply the accounting concepts, principles, conventions and standards for the preparation of final accounts of trading and non-trading entities.	K3
CO4	analyse the nature of various business transactions, advantages of double entry system of book-keeping, difference between receipts and payments accounts and income and expenditure account and reconcile the pass book and cash book balances.	K4
CO5	determine the financial results of trading and non-trading	K5

	concerns.	
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**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
<b>CO1</b>	9	9	9	3	1	1	3
<b>CO2</b>	9	9	9	3	1	1	3
<b>CO3</b>	9	9	9	3	3	1	3
<b>CO4</b>	9	3	9	3	3	1	3
<b>CO5</b>	9	3	9	3	3	1	3
<b>Total Contribution of COs to POs</b>	45	33	45	15	11	5	15
<b>Weighted Percentage of COs contribution to POs</b>	2.59	2.19	2.99	1.40	1.79	0.66	2.56

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

**Course Content**

**UNIT I**

**(9 Hrs)**

**Theoretical Framework:** Meaning and scope of accounting – Objectives and functions of accounting - Accounting Concepts, Principles and Conventions – Basic Accounting Terminology – Capital and revenue expenditure, Capital and revenue receipts – Contingent assets and contingent liabilities – Difference between contingent assets and contingent liabilities - Accounting Standards: Indian Accounting Standards (IAS) – Need and Benefits - International Financial Reporting Services (IFRS) (Basics)

**UNIT II**

**(9 Hrs)**

**Accounting Process:** Double entry system – Advantages of double entry system – Accounting cycle - Journal – Ledger – Trial Balance - Subsidiary books – Purchase book – Purchase return book – Sales book – Sales return book – Cash book(single, double, triple columns & petty cash) – Bills receivable book – Bills payable book – Rectification of errors.

**UNIT III (10 Hrs)**

**Final Accounts of Sole Proprietors:** Elements of Financial statements – Closing adjustment entries – Trading account - Profit & loss account – Balance sheet of manufacturing and non-manufacturing entities.

**UNIT IV (10 Hrs)**

**Accounts of Non-Profit Organizations:**

Final Accounts of Non-Profit Organizations – Receipts and Payments accounts – Income and Expenditure accounts – Balance Sheet – Preparation of Receipts and Payments accounts from Income and Expenditure Account and Balance Sheet.

**UNIT V (10 Hrs)**

**Bank Reconciliation Statement:** Bank Reconciliation Statement - Meaning – reasons – preparation of bank reconciliation statement.

**Bills of exchange:** Bills of Exchange - Meaning - Accounting treatment – Trade Bills - Accommodation bills.

**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

**WEB REFERENCES:**

1. <https://www.vedantu.com/commerce/accounting-concepts>
2. <https://www.slideshare.net/sukirat91/accounting-concepts-and-conventions>
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](https://www.icai.org/post.html?post_id=14447)
7. <https://cloudcampus.icai.org/>

8. <https://www.youtube.com/watch?v=UYiCi2TQD-w>
9. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
10. [http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS %20Assignment%20Solutions.pdf](http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS%20Assignment%20Solutions.pdf)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : II	21CPU02	INTRODUCTION TO INFORMATION TECHNOLOGY	48	3

**Contact hours per week: 4**

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

**PREAMBLE:**

To enrich the learners with fundamental concepts of computers, networks and related technology which are necessary to compete in the electronic environment.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	Posses the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, information system	K1
CO2	Describe the functions of operating system, data processing units, internet and E-Commerce	K2
CO3	Use of computer system, MIS and DSS 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	1	3	1
CO2	9	9	9	9	1	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
<b>Total Contribution of COs to POs</b>	45	45	45	45	11	21	11
<b>Weighted Percentage of COs contribution to POs</b>	2.59	2.99	2.99	4.21	1.79	2.77	1.88

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

**Course Content**

**UNIT I (10 Hrs)**

**Fundamentals of Computer:**

Basic components and functioning of the computer-Evolution of computer – characteristics – uses of computers – computer systems – Hardware and Software-importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

**UNIT II (10 Hrs)**

**Types of computer:**

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems-Generations of Computers - First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System: Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings: LAN, WAN and WWW.

**UNIT III (10 Hrs)**

**Input and Output Devices:**

Input ,Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program.

**UNIT IV (9 Hrs)**

**Operating systems:**

Operating systems - Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce-Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computer

**UNIT V (9 Hrs)**

**Computer Based Information System:**

Computer Based Information System - Transaction Processing - Office Automation -  
Management Information System – Decision Support Systems - Expert Systems.

**TEXT BOOK:**

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 <sup>ST</sup> Edition,	Galgotia Publication Pvt Limited, New Delhi	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010
5	Taxali.KR,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd., New Delhi	2001

**WEB REFERENCES:**

1. <https://ncert.nic.in/textbook/pdf/kecs101.pdf>
2. <https://ocw.mit.edu/courses/sloan-school-of-management/15-561-information-technology-essentials-spring-2005/lecture-notes>
3. <https://www.d.umn.edu/~rmaclin/cs1011/index.html>
4. <http://teamslive.com/DOWNLOADS/Bharathiar%20University%20Study%20Materials/UG/B.Com%20Computer%20Application/First%20Year/Introduction%20to%20Information%20Technology.pdf>
5. [http://www.tmv.edu.in/pdf/Distance\\_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf](http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : III Allied: I	21CPU03	MATHEMATICS FOR BUSINESS	48	4

**Contact hours per week: 4**

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

**PREAMBLE:**

To enable the students to gain knowledge about sequence and series, matrix, set theory, LPP, simple interest and compound interest.

**COURSE OUTCOME:**

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

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic concepts of sequence and series ,matrix, set theory, LPP, simple interest and compound interest.	K <sub>1</sub>
CO2	explain sequence and series ,matrix, set theory, LPP, simple interest and compound interest.	K <sub>2</sub>
CO3	apply different quantitative models in solving business problems	K <sub>3</sub>
CO4	determine the solutions of the problems based on matrix , simple interest and compound interest problems	K <sub>4</sub>
CO5	evaluate the problems on sequence and series ,matrix, set theory , annuity ,simple interest and compound interest problems.	K <sub>5</sub>

**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	3	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	9	1	1	1
CO5	9	9	9	3	0	0	0
<b>Total Contribution of COs to POs</b>	45	45	45	39	8	8	8
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	3.65	1.31	1.06	1.37

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

**Course Content**

**UNIT I: SET THEORY (10 Hours)**

Definition – Description of sets – Types of sets – Venn diagram – Set operations – Laws on Sets - Number of elements – Cartesian product

**UNIT II: SEQUENCE AND SERIES (10 Hours)**

Introduction – Arithmetic progression – Arithmetic Means – Geometric Progression – Geometric Means – Harmonic Progression – Harmonic Means

**UNIT III: MATHEMATICS OF FINANCE (10 Hours)**

Basic concepts – Simple interest – Compound interest - Depreciation - Annuity – Present value – Future value – Sinking fund – Amortization table – Discounting – True discount – Banker’s gain

**UNIT V: MATRIX (9 Hours)**

Matrix: Basic Concepts – Addition and Multiplication of matrices – Inverse of a matrix –Rank of matrix - Solution of simultaneous linear equations.

**UNIT V: LINEAR PROGRAMMING PROBLEM (9 Hours)**

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simplex Method.

**TEXT BOOK:**

1.Navanitham. P.A.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	3	104 – 138
II	1	1 – 33
III	2	43 – 88
IV	4	147 – 200



V	9	328 – 374
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**REFERENCE BOOKS:**

1. Sundaresan and Jayaseelan, (2013)-“Introduction to Business Mathematics”, Sultan Chand Co& Ltd, New Delhi.
2. Sanchetti D.C and Kapoor V.K.(2011)- “ Business Mathematics” , Sultan Chand Co & Ltd, New Delhi.
3. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan(2015)-“A Text book of Business Mathematics - Himalaya Publishing House.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :IV Practical-I	21CPU04	COMPUTER APPLICATIONS PRACTICAL – I (MS-OFFICE, TALLY & INTERNET)	48	-

**Contact hours per week: 4**

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

**PREAMBLE:**

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

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Word, MS-Power point and MS-Excel.	K1

CO2	demonstrate the procedure of creating documents, slides and worksheets.	K2
CO3	make use of menus, wizards for formatting the document and apply formulae for mathematical operations.	K3
CO4	examine the features of mail merge and clip art in MS-Word and MS-Excel.	K4
CO5	evaluate the valid results of mathematical operations in MS-Excel and generate the report, charts various effects of slideshow in MS-PowerPoint.	K5

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

### Course Content

#### MS-Word

(20 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

(20 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  $\geq 50000$ .
  - Select a column and apply a formula to calculate Gross salary( $GS = \text{Basic pay} + DA + HRA$ )
  - 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 a Electricity Bills using MS-excel.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Foundation : I	21FCU01	ENVIRONMENTAL STUDIES (CURRICULUM AS RECOMMENDED BY UGC)	24	2

### MS-PowerPoint

(8 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.

### 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

<b>CO2</b>	Explain the natural resources, types of ecosystem, geographical classification of India, causes of environmental pollution and the problems related to the society.	K2
<b>CO3</b>	Identify the information related to environment and the resources to protect it.	K3
<b>CO4</b>	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
<b>CO5</b>	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
<b>CO1</b>	9	9	9	9	3	3	3
<b>CO2</b>	9	9	9	9	3	1	3
<b>CO3</b>	9	9	9	9	1	1	3
<b>CO4</b>	9	9	9	9	1	1	3
<b>CO5</b>	9	9	3	3	1	1	3
<b>Total Contribution of COs to POs</b>	45	45	39	39	9	7	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.59	3.65	1.47	0.92	2.56

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

**Course Content**

**Unit I**

**4 Hours**

**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**

**5 Hours**

**Ecosystems** – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon, Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

**Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:**

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

### **Unit III**

**5 Hours**

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

### **Unit IV**

**5 Hours**

**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**

**5 Hours**

**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.

### **REFERENCES**

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p

11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. 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:**

,jidf; 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
<b>Total Contribution of COs to POs</b>	45	33	39	33	33	27	21
<b>Weighted Percentage of COs contribution to POs</b>	<b>2.29</b>	<b>2.09</b>	<b>2.46</b>	<b>2.10</b>	<b>2.74</b>	<b>2.22</b>	<b>1.94</b>

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

**Course Content**

**myF - 1**

**14 kzp Neuk**

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1. mUzhr;ryf; ftpuhah; - m) ,d;dh nra;ahik (1-10)  
M) nrhy;td;ik (1-10)
2. ehybahh; - m) fy;tp (1-10)  
M) el;ghuha;jy; (1-10)
3. ed;ndwp - 10 ghly;fs; (4>5>8>9>11>15>16>18>19>24)

**myF - 2**

**14 kzp Neuk;**

1. mUzhr;ryf; ftpuhah; - 'ntz;nzAw;W nea;Njl;...'
2. mt;itahh; - 'thd;FUtpapd; \$L...'  
'rpj;jpuKk; ifg;gof;fk;...'  
'nrhy;yhkNy nghpah;...'  
'fw;wJ ifkz;zsT...'  
'vl;Nlfhy; yl;rzNk...'  
kjpahjhh; Kw;wk; kjpj;J...'
3. ,uhkrhkpf; ftpuhah; - 'Kd;ndhU Chpd; ngauhk;...'
4. fk;gh; - 'Nkop gpbF;Fk; if...'
5. fhsNkfg; Gyth; - 'thhpf;ffsj;J mbf;Fk;...'

**myF - 3**

**14 kzp Neuk;**

1. kyUk; khiyAk; - jdpehaf mbfshh;
2. ifNfap cs;sk; - jPg.eluh[d;
3. tpau;itapd; ntFkjp - nt.,iwad;G
4. Nfh.it. Nfhijehafp  
mk;khs; - igk;nghopy; kPuhd;

5. midtUf;Fk; Rfhjhuk; - M.ng.n[.mg;Jy;fyhk;
6. ez;gupd; gz;G - jkpoz;zy;

myF- 4 -,yf;fzk;

15 kzp Neuk;

nrhy; tiffs; - ngau;r;nrhy; - ,LFwpg;ngau;> fhuzg;ngau;  
tpidr;nrhy; - njupepiy tpidKw;W> Vty; tpidKw;W> tpaq;Nfhys; tpidKw;W>  
Fwpg;G tpidKw;W> ,ilr;nrhy;ypd; ,yf;fzk; - tiffs;> cupr;nrhy;ypd; ,yf;fzk; -  
tiffs;

myF- 5 ,yf;fpa tuyhW

15 kzp Neuk;

1. gjpndz; fPo;f;fzf;F E}y;fs;
2. ciueilapd; Njhw;wKk; tsu;r;rpAk;  
gapw;rfp;Fupad - nkhopngau;g;G (Mq;fpyj;jpypUe;J jkpopy;)

ghlE}y;fs;;

1. r.Nt.Rg;gpukzpad;> ,yf;fpa tuyhW> kzpthrfu; gjpg;gfk; 31> rpq;fu; njU  
ghupKid> nrd;id 600 108
2. jz;lghzp jdpg;ghly; jpul;L ciu (%yKk; ciuAk;)> ckh gjpg;gfk;> 58 lag;g nrl;b  
njU> kz;zb> nrd;id 600 001.
3. Nguh. Kidtu; K.ngup.K.,uhkrhkp> jpUf;Fws;> = ,e;J gg;spNf\ld;];> 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;> ePjp 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.

ghu;it E}y;::

.Nt.Rg;gpukzpad;> gjpndz; fPo;f;fzf;F E}y;fs; (%yKk; njspTiuAk;) >  
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;**    **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	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
<b>Total Contribution of COs to POs</b>	<b>25</b>	<b>17</b>	<b>17</b>	<b>9</b>	<b>7</b>	<b>6</b>	<b>6</b>
<b>Weighted Percentage of COs contribution to POs</b>	<b>1.2</b>	<b>1.0</b>	<b>1.2</b>	<b>0.8</b>	<b>1.2</b>	<b>1.2</b>	<b>1.4</b>

**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**

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: V	21CPU05	FUNDAMENTALS OF ACCOUNTING-II	48	4

**Contact hours per week: 4**

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 situations

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recall the meaning of depreciation, account current, average due date, branch accounting, department accounting, consignment and inventories.	K1
CO2	outline the various methods of providing depreciation, types of branches, basis of inventory valuation and methods of recording sale or return transactions.	K2
CO3	compute the amount and rate of depreciation, interest on the basis of average due date, red-ink interest, basis of allocation of expenses for various departments, value of unsold stock and abnormal loss.	K3
CO4	examine varying rates of interest in account current, distinction between departments and branches and difference	K4

	between sale and consignment.	
CO5	interpret the financial results on sale of fixed assets, branch results when goods are invoiced at cost price or selling price, inter-departmental transfer at cost price or selling price and normal or abnormal loss.	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	1	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	1	3
CO5	9	3	9	3	3	1	3
<b>Total Contribution of COs to POs</b>	45	33	45	15	11	5	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.99	1.40	1.79	0.66	2.56

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

**Course Content**

**UNIT I**

**(10 Hrs)**

**Depreciation Accounts:**

Accounting for Depreciation – Meaning, Need, Causes, 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 II**

**(10 Hrs)**

**Account Current and Average Due Date:**

Average due date - Meaning - Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners – single instalment method.

Account Current – Meaning – Procedure for calculating days of interest – preparation of account current – Product method – Red-ink interest – Interest table method – Epoque method – varying rates of interest.

**UNIT III**

**(10 Hrs)**

**Branch and Departmental Accounting:**

Branch Accounts: Meaning-Types of Branches-Dependent Branches –Debtors System – when goods are invoiced at cost price – when goods are invoiced at selling price - Stock and debtors system- Wholesale Branch System – Final Accounts -Independent branches (excluding foreign branches).

Departmental Accounts: Meaning-need – Advantages –Distinction between Departments and Branches –Methods and Techniques of Departmental Accounting - Basis for allocation of expenses-Inter department transfer at cost or selling price.

**UNIT IV (9 Hrs)**

**Consignment:**

Consignment: Meaning – features – Differences between sale and consignment – Accounting treatment for consignment transactions in the books of consignor and consignee – Valuation of Unsold Stock – Preparation of Account Sales - Treatment of Normal and Abnormal Loss.

**UNIT V (9 Hrs)**

**Inventories and Sale or Return:**

Inventories: Meaning – Inventory Valuation – Basis of inventory valuation – Inventory methods of determining cost of inventory.

Sale or return: Meaning- Nature of transaction –Method of recording transaction – when transactions are few and when transactions are frequent.

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M	Advanced Accounting	S. Chand & Sons, New Delhi	2013
2	Jain.S.P and Narang.K.L	Financial Accounting –I	Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting – II	United Publishers, Mangalore	2012

Flipped classroom, Peer Learning and E-Quiz

**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](https://www.youtube.com/watch?v=PtF5eMv_Lk)
7. [https://www.youtube.com/watch?v=QN2jke\\_BxjU](https://www.youtube.com/watch?v=QN2jke_BxjU)
8. [http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS\\_%20Assignment%20Solutions.pdf](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: VI	21CPU06	MERCANTILE LAW	36	3

**Contact hours per week: 3**

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

**PREAMBLE:**

To acquire basic skills about the Indian Contract Act, legal aspects of Agency and Indian Partnership Act.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	show the basic knowledge in the law of contract, agreement, offer and acceptance, contract of indemnity and guarantee.	K1
CO2	explain concepts of essential of a valid contract and kinds	K2

	of contract, rights of pawnor and pawnee.	
CO3	apply the Indian Contract Act, 1972 for entering into a contract of business, Indian Partnership Act 1932 for partnership business , common and sale of goods act.	K3
CO4	examine the kinds of contracts and remedies for the breach of contract.	K4
CO5	evaluate sale of goods act 1930, difference between sale and agreement to sell and rights of unpaid seller.	K5

**K1 – Remember;    K2 – Understand;    K3 – Apply;    K4 – Analyze;**

**K5 – Evaluate;    K6 -Create.**

**CO-PO MAPPING (COURSE ARTICUALTION 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
<b>Total Contribution of COs to POs</b>	45	33	45	9	5	5	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.99	0.84	0.82	0.66	2.56

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

**Course Content**

**UNIT I** **(7 Hrs)**

**Indian Contract Act:**

Indian Contract Act 1972: Contract-Meaning and Definition-Nature of contract-kinds of contract-components of valid contract-offer and acceptance-capacity to enter into contract-free consent-agreement-Quasi contract.

**UNIT II** **(7 Hrs)**

**Special Contracts:**

Discharge of Contract: Mode-Remedies for breach of Contract-Principles for Awarding Damages-Contract of Indemnity and Guarantee-Rights of Surety-Discharge of Surety-Pawn or Pledge-Rights of Pawnee-Rights and Liabilities of finder of lost Goods- Bailment-Rights and duties of bailer and bailee -Termination of bailment.

**UNIT III (8 Hrs)**

**Law of Agency:**

Principal and Agent: Creation of Agency-Losses of Agent-Duties and Rights of Agent-Responsibilities of principal to third parties-Liabilities of principal-Personal liability of agent to third Party-Termination of agency.

**UNIT IV (7 Hrs)**

**Indian Partnership Act :**

Indian Partnership Act 1932: Definition and tests of partnership-Implied authority of partners-limitations-Firm's debts and Private debts-Priority in Discharge-Rights and Liabilities of partners-Dissolution of partnership firm.

**UNIT V (7 Hrs)**

**Common Carriers and Sale of Goods Act:**

Rights and duties of Common Carriers-Contract of Carriage of goods by sea-Bill of lading and charter party.

Sale of Goods Act 1930: Definition of Sale-Sale and Agreement to sell-Rules regarding passing of property- Conditions and Warranties-Actual and Implied-Principle of "Caveat Emptor" and its limitations-Rights of unpaid seller.

**TEXT BOOK:**

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	1994

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna.P.P.B	A Text Book of Mercantile Law	Sultan Chand & Sons, New Delhi	1998
2	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2010
3	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	1998

**WEB REFERENCES:**

1. <https://www.upcounsel.com/what-are-the-different-types-of-contract>
2. <https://blog.ipleaders.in/offer-acceptance/>



3. <https://www.legalmatch.com/law-library/article/accepting-an-offer.html>
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://lawcorner.in/rights-and-liabilities-of-partners-in-a-partnership-firm/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: IV Practical: I	21CPU04	COMPUTER APPLICATIONS PRACTICAL – I (MS-OFFICE, TALLY & INTERNET)	48	4

**Contact hours per week: 4**

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

**PREAMBLE:**

To impart the skills to use Ms-Access, Internet& Tally.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Access and various components in gateway of Tally	K1
CO2	demonstrate the procedure of creating database in MS-	K2

	Access, company creation and group creation in Tally	
CO3	make use of queries to filter the data in MS-Access and recording the accounting entries in Tally	K3
CO4	Examine the features of E-mail account, short-cut keys and various bars in Tally.	K4
CO5	evaluate the valid results of queries in MS-Access, financial statements in Tally and prepare report for 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
<b>CO1</b>	9	9	9	9	3	9	1
<b>CO2</b>	9	9	9	9	3	9	1
<b>CO3</b>	9	9	9	9	3	9	1
<b>CO4</b>	9	9	9	9	3	9	1
<b>CO5</b>	9	9	9	9	3	9	1
<b>Total Contribution of COs to POs</b>	45	45	45	45	15	45	6
<b>Weighted Percentage of COs Contribution</b>	2.59	2.99	2.99	4.21	2.45	5.94	1.02

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

**Course Content**

**MS ACCESS**

**(16 Hrs)**

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
  - Write a query to display the maximum salary.
  - Write a query to display the salary in ascending order.
  - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
  - Write a query to display the product name in ascending order.
  - Write a query to display the maximum rate of the product.

**INTERNET**

**(16 Hrs)**

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.

**TALLY**

**(16 Hrs)**

1. Company creation, Alteration, Delete
2. Ledger Creation, alternation –Single Group
3. Voucher Creation

Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: VII Allied: II	21CPU07	STATISTICS FOR BUSINESS	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 learn the Statistical methods and their applications in Commerce

**COURSE OUTCOME:**

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

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability	K1
CO2	explain the concept based on statistics, measures of central tendency, correlation, regression, time series and probability	K2

<b>CO3</b>	apply various formulae to solve the problems on statistics, measures of central tendency, correlation, regression, time series and probability.	<b>K3</b>
<b>CO4</b>	analyze the relations between Mean Median, Mode, correlation and regression	<b>K4</b>
<b>CO5</b>	evaluate the problems on statistics, measures of central tendency, correlation, regression, time series and probability	<b>K5</b>

**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
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	9	3	9	3
<b>CO3</b>	9	9	9	9	3	3	1
<b>CO4</b>	9	9	9	9	3	3	1
<b>CO5</b>	9	9	9	9	3	3	0
<b>Total Contribution of COs to POs</b>	45	45	45	45	15	27	8
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	4.21	2.45	3.57	1.37

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

**Course Content**

**UNIT I : (12 Hours)**

**STATISTICS:** Introduction to statistics- Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and tabulation – Diagrammatic and graphical representation.

**UNIT II : (12 Hours)**

**MEASURES OF CENTRAL TENDENCY:** Mean Median, Mode, Geometric Mean and Harmonic Mean - Merits and demerits.

**UNIT III (12 Hours)**

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

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

**UNIT IV (12 Hours)**

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

**UNIT V**

**(12 Hours)**

**PROBABILITY:** Definition – Concept – Addition and Multiplication theorems.  
**(No derivation and proof, Simple Problems only).**

**Theory – 20%**  
**Problems – 80%**

**TEXT BOOK:**

Navnitham. P.A.( 2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	I, III V, VI	1-19, 28-40, 60-91, 98-147
II	VII	159-270
III	XII & XIII	503-554
IV	XIV	579-601
V	XVI	654-680

**REFERENCE BOOKS:**

1. Gupta. S.P. (2016) - “Statistical Methods”, Sultan Chand & Sons, New Delhi.
2. Vittal. P.R. (2013) - “Mathematical Statistics”, Margham Publishers, Chennai.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Foundation: II	21FCU02	YOGA & 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 exercises,	K2

	principles of life and components of values.	
CO3	apply the techniques of dynamic & mental exercises 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
<b>CO1</b>	9	9	9	3	1	1	3
<b>CO2</b>	9	9	9	3	3	1	3
<b>CO3</b>	9	9	9	3	3	3	3
<b>CO4</b>	9	9	9	3	3	3	3
<b>CO5</b>	9	9	9	3	3	3	3
<b>Total Contribution of COs to POs</b>	45	45	45	15	13	11	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	1.40	2.12	1.45	2.56

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

**Course Content**

**UNIT I : YOGA AND HEALTH**

**(5 Hrs)**

**Theory:**

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

**Practice:**

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

**UNIT II : ART OF NURTURING THE MIND**

**(5 Hrs)**

**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 : PHILOSOPHY AND PRINCIPLES OF LIFE**

**(5 Hrs)**

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 : VALUE EDUCATION (Part-I) (5 Hrs)**

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 : VALUE EDUCATION (Part-II) (4 Hrs)**

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.

**SEMESTER – III**

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :VIII	21CPU08	HIGHER FINANCIAL ACCOUNTING	72	4

**Contact hours per week: 6**

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

**PREAMBLE:**

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

**COURSE OUTCOME:**

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

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

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**

**K5 – Evaluate; K6 -Create.**

**CO-PO MAPPING (COURSE ARTICUALTION 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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>39</b>	<b>45</b>	<b>33</b>	<b>4</b>	<b>4</b>	<b>8</b>
<b>Weighted Percentage of COs Contribution to POs</b>	<b>2.59</b>	<b>2.59</b>	<b>2.99</b>	<b>3.09</b>	<b>0.65</b>	<b>0.53</b>	<b>1.37</b>

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

**Course Content**

**UNIT I**

**(15 Hrs)**

**Partnership Accounts**

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

**UNIT II**

**(15 Hrs)**

**Admission of a Partner**

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

**UNIT III**

**(14 Hrs)**

**Retirement and Death of a Partner**



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

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

**UNIT IV (14 Hrs)**

**Dissolution and Insolvency of a Partner**

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

**UNIT V (14 Hrs)**

**Sale of Partnership to a Limited Company**

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

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

**TEXT BOOK:**

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

**BOOKS FOR REFERENCE:**

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

**WEB REFERENCES:**

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

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :IX	21CPU09	BUSINESS ETHICS AND COMMUNICATION	60	4

**Contact hours per week: 5**

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

**PREAMBLE:**

To enrich knowledge about business ethics and acquire 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 ethics, business communication, business letters, agenda, minutes and report writing, agency correspondence, application letters, job offer and acceptance Letter, tele conferencing, video conferencing	K1
CO2	classify the various types of business letters	K2
CO3	identify the methods of preparing different business letters, notice, ethical code, resume, agenda ,minutes and report writing	K3
CO4	compare the moral standards with standards, ethics with morale	K4
CO5	evaluate the effectiveness of business ethics, ethical standards, business letters, the functions performed by the company secretary, the preparation of notices, the modern methods of communication	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	3	9
CO2	9	9	9	3	3	3	9
CO3	9	9	9	1	3	3	3
CO4	9	9	9	1	3	3	3
CO5	9	3	3	1	1	3	3
<b>Total Contribution of COs to POs</b>	45	39	39	15	19	15	27
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.59	2.59	1.40	3.10	1.98	4.61

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

**Course Content**

**UNIT I**

**(12 Hrs)**

**Business Ethics:**

Meaning – Definition – Ethics and social responsibilities – 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)

**Ethics and Values:**

Values – Norms – Beliefs – Moral standards - Moral standards Vs Standards – Morality and ethics – Ethics Vs Morale – Ethics of business competition – Ethical codes.

**UNIT III** (12 Hrs)

**Business Communication:**

Meaning and importance – Business letters – Layout of business letter – Trade enquiries – offers and quotations – order and order execution letters – Complaint letter – Sales letter – Circular letter, Recovery/ Remittance.

**UNIT IV .** (12 Hrs)

**Company Correspondence:**

Correspondence with directors and shareholders – Duties of company secretary – Preparation of notice – Meeting – Agenda – Minutes and report writing

**UNIT V** (12 Hrs)

**Modern communication:**

Banking Correspondence – Insurance correspondence (LIC only) – Agency correspondence – Application letters – Preparation of resume – Job Offer and Acceptance Letter -Modern communication methods –Internet–E-mail–Tele conferencing–Video conferencing – Communication through E-Governance.

**TEXT BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy C.S.V	Business Ethics	Himalaya Publishing House, Mumbai	2011
2	Rajendra Pal &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.,	2013

			New Delhi	
3	Velasquez	Business Ethics	Prentice-Hall of India Pvt Ltd., New Delhi	2007

**WEB REFERENCES:**

1. [https://ddceutkal.ac.in/Syllabus/MA\\_English/Paper\\_21.pdf](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](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://oraprdnt.uqtr.quebec.ca/pls/public/docs/GSC1730/O0000737491\\_BusinessEthics\\_OP.pdf](https://oraprdnt.uqtr.quebec.ca/pls/public/docs/GSC1730/O0000737491_BusinessEthics_OP.pdf)
6. <https://www.slideshare.net/AniketKumar32/environmental-ethics-76634822>
7. [https://catalogue.pearsoned.ca/assets/hip/us/hip\\_us\\_pearsonhighered/samplechapter/013189174X.pdf](https://catalogue.pearsoned.ca/assets/hip/us/hip_us_pearsonhighered/samplechapter/013189174X.pdf)
8. <https://www.pinterest.com/pin/business-communication-ppt--786441153677386857/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :X	21CPU10	INDUSTRIAL LAW	60	4

**Contact hours per week: 5**

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 Industrial law

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental legal terms pertaining to industrial law	K1
CO2	summarize the legal provisions of factories Act, employee's compensation Act, rules regarding payment of wages and bonus, powers and duties of authorities of industrial disputes.	K2
CO3	make use of the provisions regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during industrial disputes.	K3
CO4	analyse the application skills regarding approval, licensing and registration of factories under factories Act-eligibility and disqualification for bonus, schemes relating to provident fund and pension.	K4
CO5	interpret the rules provided for the penalties and procedures relating to factories Acts, employee liability, schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment.	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	9	9	3
CO4	9	9	9	9	9	9	3
CO5	9	9	9	9	3	9	3
<b>Total Contribution of COs to POs</b>	45	45	45	45	27	29	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	4.21	4.40	3.83	2.56

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

**Course Content**

**UNIT I**

**(12 Hrs)**

**Factories Act 1948 and Workmen's compensation Act 1923:**

Definition- Approval, Licensing and registration of factories- Employment of young persons and women-Penalties and Procedure. Employee's compensation Act 1923- Definition –Scope and coverage- extract from schedule I, II, III and IV - Notice and Claim

**UNIT II**

**(12 Hrs)**

Wages Act 1936, Minimum Wages Act 1948 and Bonus Act 1965: Definition of Wages Act, Rules

for payment of wages-Deduction-Maintenance of Register and Record- Enforcement of the act-Minimum wages Act of fixation and revision of wages-Advisory board- Central Advisory board - Safeguard in payment of minimum wages-Payment of Bonus Act – Definition - Eligibility and Disqualification for bonus- special provision with respect to certain Establishment.

**UNIT III**

**(12 Hrs)**

**Employee's Provident fund Act 1952 and Gratuity Act 1972:**

Definition- Schemes relating to Provident fund, Pension and Deposit linked insurance Administration

of the schemes-Determination of money due from the employer, their recovery and employee's provident funds-appellate tribunal-Miscellaneous-definition of gratuity- Payment and Forfeiture of gratuity and Exemption-Nomination- Determination and Recovery of gratuity.

**UNITIV**

**(12 Hrs)**

**Employees State Insurance Act 1948:**

Employees State Insurance Act 1948 – Introduction –Applicability – Definitions -20 terms – Who is

an insurable workman? – Administration of ESI Scheme – Employees State Insurance Corporation –

Medical Benefits Council and Inspectors – ESI Fund – Contributions and Rules – Benefits – Sickness-

Maturity, Dependence , medical and funeral benefits – General Provisions regarding benefits.

**UNIT V**

**(12 Hrs)**

**Industrial disputes Act 1947:**

Definition of an industry and Industrial dispute Act- Schedules –Conculation machinery adjudication machinery- Procedure, Powers and Duties of authorities- Awards and Settlement Strikes and Lockout-Lay off and retrenchment-unfair labour practice.

**TEXT BOOKS:**

S.No	Authors	Title	Publisher	Year of Publication
1	Kapoor.N .D	Elements of Industrial Law	Sultan Chand & Sons, New Delhi	2016

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Bansal C.L	Business and Corporate Law	Excel Books, New Delhi.	2007
2	Gonga P.P.S	Business and Industrial Law	S.Chand&Co,New Delhi.	2008
3	Kuchhal M C	Mercantile Law	Vikas publishing House,Nodia.	2009

**WEB REFERENCE:**

1. [www.edurev.in](http://www.edurev.in)
2. [www.sdak24.com](http://www.sdak24.com)
3. [www.springer.com](http://www.springer.com)
4. [www.emeraldinsight.com](http://www.emeraldinsight.com)
5. [www.tatamcgrawhill.com](http://www.tatamcgrawhill.com)
6. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)



Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: XI	21CPU11	PRINCIPLES OF MANAGEMENT	60	3

**Contact hours per week: 5**

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

**PREAMBLE:**

To make the students to understand the concept in planning, organizing, directing, co-ordinating and controlling an organization.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recollect and understand the fundamental terms, principles and elements of management.	K1
CO2	explain the principles and elements of management of business	K2
CO3	various principles to organize a business.	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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>23</b>	<b>7</b>	<b>3</b>	<b>7</b>
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	1.79	2.15	1.14	0.40	1.19

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

**Course Content**

**UNIT I: (12 Hrs)**

**Management Principles:**

Introduction to management - Definition– Management and Administration – Nature and Scope of

Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

**UNIT II: (12 Hrs)**

**Planning:**

Planning – Meaning – Nature and Importance of Planning process- – Planning promises – Methods

and Types of plans – Decision Making.

**UNIT III: (12 Hrs)**

**Organizing:**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Departmentation – Delegation and Decentralization – Authority relationship, Line, Functional and Staff.

**UNIT IV: (12 Hrs)**

**Motivation and Leadership:**

Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Herzberg two factors Hygiene theory of Motivation, X, Y and Z theories – Leadership: Meaning, Qualities and styles –

MBO – Management by Exception.

**UNIT V: (12 Hrs)**

**Co-ordination, Control and Communication:**

Meaning, need and techniques of Co-ordination - Control: meaning, budgetary and non-budgetary

control. Communication: meaning, types, process and barriers to communication.

**TEXT BOOK:**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Jayasankar. J.	Principles of Management	MarghamPublication,Chennai	2015

**REFERENCE BOOKS:**

S.No	Author	Title	Publisher	Year of Publication
1	Balasubrahmanian. N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	Sultan Chand & Sons, New Delhi	2015
3	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta .C.B.	Management Theory and Practice	Sultan Chand & Sons, New Delhi	2017

**WEB REFERENCE:**

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](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](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>
8. <https://slideplayer.com/slide/7603557/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :XII Allied: III	21CPU12	BUSINESS ECONOMICS	60	4

**Contact hours per week: 5**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	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	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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>23</b>	<b>7</b>	<b>3</b>	<b>7</b>
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	1.79	2.15	1.14	0.40	1.19

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 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:**

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

**REFERENCE BOOKS:**

S.No	Author	Title	Publisher	Year of Publication
1	Balasubrahmanian. N	Management Perspectives	MacMillan India Ltd, New Delhi	2012
2	Dinkar-Pagare	Business Management	Sultan Chand & Sons, New Delhi	2015
3	Dipak Kumar Bhattacharyya	Principles of Management	Pearson Publications, New Delhi	2012
4	Gupta .C.B.	Management Theory and Practice	Sultan Chand & Sons, New Delhi	2017

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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](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](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>
8. <https://slideplayer.com/slide/7603557/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :XII Allied: III	21CPU12	BUSINESS ECONOMICS	60	4

**Contact hours per week: 5**

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	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
CO 1	paraphrase the different economic terminologies and laws	K 1
CO 2	illustrate the important economic concepts and theories applied in business economics	K 2
CO 3	identify the factors determining demand, elasticity of demand and supply	K 3
CO 4	examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.	K 4
CO 5	evaluate the pricing and output decisions under different market structure and theories of factor pricing.	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
<b>CO1</b>	9	9	9	3	1	1	1
<b>CO2</b>	9	9	9	3	1	1	1
<b>CO3</b>	9	9	9	3	1	1	1
<b>CO4</b>	9	9	9	3	1	1	1
<b>CO5</b>	9	9	3	3	1	1	1
<b>Total Contribution of COs to POs</b>	45	45	39	15	5	5	5
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.59	1.40	0.82	0.66	0.85

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 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:**

<b>Authors</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand& Sons, New Delhi	2010



**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	2017
4.	M.L.Jhingan	Microeconomics	Vrinda Publication S P LT , New Delhi	2016

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1. <https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf>
2. [https://studentzonengasce.nmims.edu/content/Business%20Economics/Business\\_Economics\\_Book\\_trOWJ916T5.pdf](https://studentzonengasce.nmims.edu/content/Business%20Economics/Business_Economics_Book_trOWJ916T5.pdf)
3. <https://www.ncertbooks.guru/b-com-economics-notes/>
4. [http://gurukpo.com/Content/B.Com/Business%20\\_Economics-B.Com.pdf](http://gurukpo.com/Content/B.Com/Business%20_Economics-B.Com.pdf)
5. <https://old.mu.ac.in/wp-content/uploads/2020/01/FYBCOM-BUSSINES-ECO-I-Eng.pdf>
6. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
7. <https://www.tutor2u.net/economics/reference/business-economics-diagram-in-your-pocket>
8. [https://www.indiaonline.com/article/news-top-story/economics-for-everyone-%E2%80%93-economics-and-concept-of-curves-115070200254\\_1.html](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	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
<b>CO1</b>	9	9	9	9	9	9	9
<b>CO2</b>	9	9	9	9	9	9	3
<b>CO3</b>	9	9	9	9	3	3	3
<b>CO4</b>	9	9	9	9	3	3	3
<b>CO5</b>	9	9	9	9	3	1	1
<b>Total Contribution of COs to POs</b>	45	45	45	45	27	16	19
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	4.21	4.40	2.11	3.24

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

**Course Content**

**UNIT I**

**Introduction to Information Security (5 Hours)**

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**

**Information Risk (4 Hours)**

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

**UNIT III**

**Security Planning (5 Hours)**

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**

**Privacy and Ethical Issues in Information Security (5 Hours)**

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**

**Cryptography (5 Hours)**

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

**TEXT BOOK:**

1. SumitraKisan and D.Chandrasekhar Rao,Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology (Formerly UCE, Burla) Burla, 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 emphasize on women entrepreneurship for their empowerment	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
<b>CO1</b>	9	9	9	9	0	0	0
<b>CO2</b>	9	9	9	9	3	0	3
<b>CO3</b>	9	9	9	9	9	9	9
<b>CO4</b>	3	3	3	9	9	9	9
<b>CO5</b>	3	3	1	1	1	9	9
<b>Total Contribution of COs to POs</b>	33	33	31	37	22	27	30
<b>Weighted Percentage of COs Contribution to POs</b>	1.90	2.19	2.06	3.46	3.59	3.57	5.12

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

**Course Content**

**UNIT 1: Historical Background (5 Hours)**

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 2: Role of Women (Challenges & Remedies) (5 Hours)**

Women in Family, Agriculture, Education, Business, Media, Defense, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

**UNIT 3: Women and Health (5 Hours)**

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

**UNIT 4: Issues of Women (5 Hours)**

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

**UNIT 5: Women Empowerment (4 Hours)**

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	TRowbotham, 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 Bookco.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; tifikfis; fw;gu;.	K3
CO3	nrhw;nghUs; khw;wq;fis mwpe;J gpd;gw;Wtu;.	K3,K5
CO4	nrhw;nwhlu; mikg;gpigd; 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
<b>Total Contribution of COs to POs</b>	45	45	39	33	27	27	33
<b>Weighted Percentage of COs contribution to POs</b>	<b>2.29</b>	<b>2.85</b>	<b>2.46</b>	<b>2.10</b>	<b>2.24</b>	<b>2.22</b>	<b>3.04</b>

**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 tiu jkpo; nkhopg;ghlk; gapyhjth;fSf;F)  
Gw kjpg;gPl;Lj; Njh;T kl;Lk;**

1. jkpo; nkhopapd; mbg;gilf; \$Wfs;.

vOj;Jfs; : KjnyOj;Jfs; (caph; vOj;J> nka; vOj;J> caph;nka; vOj;J)  
nrhw;fs; : ngah;r;nrhy;> tpidr;nrhy;> ,ilr;nrhy;> chpr;nrhy;  
njhlh; : njhluikg;G (vOtha;> nrag;gLnghUs;> gadpiy)

2. Fwpg;G vOJjy; : gj;Jg; gjpide;J njhlh;fspy; Fwpg;G tiujy;

gpioePf;fp vOJjy; : (xw;Wg;gpiog vOj;Jg;gpiog)

**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)	<b>Section A</b>	K1: Remember Level K2: Understand Level	4 X 5 = 20 Four out of Six (Open choice) (At least one question from each unit)	50*
	<b>Section B</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 : XIII	21CPU13	CORPORATE ACCOUNTING	72	4

**Contact hours per week: 6**

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

**PREAMBLE:**

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

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	summarize the concepts of shares, debentures, goodwill and procedure for liquidation of companies.	K1
CO2	identify the types of shares and debentures	K2
CO3	distinguish between voluntary winding up and compulsory winding up of companies.	K3
CO4	determine the managerial remuneration of a company	K4
CO5	compute valuation of goodwill and valuation of shares.	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;**

**K5 – Evaluate; 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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>39</b>	<b>45</b>	<b>33</b>	<b>4</b>	<b>4</b>	<b>8</b>
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.59	2.99	3.09	0.65	0.53	1.37

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



**Course Content**

**UNIT I (15 Hrs)**

**Issue of Shares and Underwriting:**

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

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

**UNIT II (15 Hrs)**

**Redemption of Preference Shares and Debentures:**

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

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

**UNIT III (14 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.

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

**UNIT IV (14 Hrs)**

**Final Accounts of Companies:**

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

**UNIT V (14 Hrs)**

**Liquidation of Companies:**

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

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB REFERENCES:**

1. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. [https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next\\_slideshow=1](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 : XIV	21CPU14	COST ACCOUNTING	60	4

**Contact hours per week: 5**

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	estimatethe 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
<b>CO1</b>	9	9	9	9	3	3	3
<b>CO2</b>	9	9	9	9	9	3	3
<b>CO3</b>	9	9	9	3	3	3	3
<b>CO4</b>	9	9	9	3	3	1	3
<b>CO5</b>	9	3	9	1	1	1	1
<b>Total Contribution of COs to POs</b>	45	39	45	25	19	11	13
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.59	2.99	2.34	3.10	1.45	2.22

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

**Course Content**

**UNIT I (12 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 (12 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 (12 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 Hour Rate.

**UNIT IV (12 Hrs)**

**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 (12 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	2012

**REFERENCE BOOKS:**

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

**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](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-accountingbvraghunandan>
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](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 : XV	21CPU15	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.	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 ARTICUALTION 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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>33</b>	<b>27</b>	<b>23</b>	<b>7</b>	<b>3</b>	<b>7</b>
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	1.79	2.15	1.14	0.40	1.19

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

### Course Content

#### **UNIT-I (10 Hrs)**

##### **Formation of a Company**

Introduction – Meaning and definition of a company - Companies Act 2013 - 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. Corporate Governance and Corporate Social Responsibility (CSR).

#### **UNIT-III (10 Hrs)**

##### **Company Secretary**

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

#### **UNIT-IV (9 Hrs)**

##### **Company Meetings**

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

#### **UNIT-V (9 Hrs)**

##### **Winding up of a Company**

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

#### **TEXT BOOK:**

S.No.	Authors	Title	Publisher	Year of Publication
1	Radha.V	Company law	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& Company Ltd, Bengaluru	2007
2	Kathiresan.S and Radha.V	Company law & secretarial practice	Prasanna Publishers, Chennai	2017
3	Kapoor.N.D	Elements of company law	Sultan Chand & Sons, New Delhi.	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=dWU1crkVHk>
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 : XVI	21CPU16	AUDITING & ASSURANCE	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 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, audit programme, working paper, internal check, internal control, vouching, verification, valuation, audit sampling, audit report and investigation	K1
CO2	explain various domain concepts in auditing particularly audit planning, , vouching of trading transactions, depreciation, share capital audit, share warrant and electronic auditing.	K2
CO3	identify the method of preparing audit programme, verifying , vouching of cash book, valuing of assets and liabilities, commencing audit for a joint stock company, audit evidence and procedures for audit documentation	K3
CO4	compare the internal check with internal control, vouching and verification with valuation, shares with stock and auditing with investigation and e - auditing, reserves with provisions.	K4
CO5	assess the audit risk and ,judge the effectiveness of the procedures to be followed by the auditors while preparing audit report for various organisations, valuing 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	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	9	9	3	9
CO4	9	9	9	3	3	3	9
CO5	9	9	9	9	3	3	9
<b>Total Contribution of COs to POs</b>	45	45	45	39	33	27	33
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	3.65	5.38	3.57	5.63

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

**Course Content**

**UNIT I (12 Hrs)**

**Introduction to Auditing:**

Auditing – Origin – Definition – Objectives – Functions -Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning- Audit Program- Audit Note Book - Audit Working Papers.

**UNIT II (12 Hrs)**

**Risk Assessment. Internal Check and Internal Control:**

Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.  
Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Internal control –Meaning, Characteristics- Evaluation of internal control system

**Vouching, verification valuation**

Vouching: Meaning-significance –General considerations regarding – Vouching of Cash, and Trading Transactions and Impersonal Ledger

Verification and valuation : Meaning - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation- verification and valuation of assets and liabilities and auditors duty

**Unit III (12 Hrs)**

**Audit of depreciation and reserve, Audit sampling, evidence and documentation**

Depreciation: Meaning - Methods – Reserves and Provision: Meaning, Distinction - Classification of Reserves- Auditors duties regarding depreciation and reserve.

Audit sampling- Audit Documentation; Nature and Purpose of Audit Documentation- Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence.

**UNIT IV (12 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 - Branch audit-joint audit.

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

**UNIT V**

**(12 Hrs)**

**Investigation, Audit report, E-auditing and Audit of different types of entities**

Investigation-meaning-objectives-Auditing Vs Investigation-Investigation under provisions of Companies Act - Audit Report: Meaning – Contents- Auditor’s opinion and report on financial statement: Qualified, unqualified, adverse and disclaimer - Audit of computerized accounts-electronic auditing - Audit of Educational institutions, Banks, Hotels, Clubs and Hospitals.

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Basu.S.K.	Auditing & Assurance for CA Integrated Professional competence	Pearson, New Delhi	2012
2	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
3	Kishnadwala. V.H Kishnadwala. N.H	Principles & Practice of Auditing	S. Chand & Company limited, New Delhi.	2005
4	Pradeep Kumar	Auditing	Kalyani Publishers, New Delhi	2006
5	Ravinder Kumar Virendar Kumar	Practical Auditing	Prentice Hall of India, New Delhi	2015
6	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

**WEB REFERENCES:**

- <https://www.tutorialspoint.com/auditing/index.htm>
- <https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation>
- <https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html>
- [https://www.tutorialspoint.com/auditing/auditing\\_classifications.htm](https://www.tutorialspoint.com/auditing/auditing_classifications.htm)
- <https://askanydifference.com/difference-between-auditing-and-investigation-with-table/>
- <https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-AND-LIABILITIES.pdf>
- [https://www.tutorialspoint.com/auditing/auditing\\_of\\_educational\\_institutions.htm](https://www.tutorialspoint.com/auditing/auditing_of_educational_institutions.htm)
- <https://www.wikiaccounting.com/audit-evidences-definition-types-procedures-quality/>
- <https://accountinguide.com/audit-documentation/>
- <https://www.accaglobal.com/ca/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles/audit-sampling.html>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XVII Allied : IV	21CPU17	E-BANKING	60	4

**Contact hours per week: 5**

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

**PREAMBLE:**

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	define the various terms such ase-banking, Truncated cheque, E-Cheque, Internet Banking, Tele banking, Electronic Payment System, Digital Signature, Digital certificate, mobile banking	K1
CO2	demonstrate the modern functions of banking such as Automatic Teller Machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET), E-Locking Techniques and different facets of e banking	K2
CO3	make use of different electronic banking techniques to execute business and personal transactions smoothly	K3
CO4	examine the aspects of e-banking, telephone banking. E-banking models, cluster approach, high-tech banking services, cybercrime and e-security solutions	K4
CO5	judge the effectiveness of modern e-banking systems	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	3	9	3
CO2	9	3	9	1	1	9	3
CO3	9	3	3	1	1	9	1
CO4	9	3	3	1	1	9	1
CO5	1	1	3	1	1	3	1
<b>Total Contribution of COs to POs</b>	37	19	27	5	7	39	9
<b>Weighted Percentage of COs Contribution to POs</b>	2.13	1.26	1.79	0.47	1.14	5.15	1.54

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

### Course Content

#### **UNIT I**

##### **E- Banking: (12 Hrs)**

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

#### **UNIT II**

##### **E- Banking Transactions (12 Hrs)**

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits.

E-Cheque: Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

#### **UNIT III**

##### **E-Banking Delivery Channels: (12 Hrs)**

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system – Drawbacks.

#### **UNIT IV**

##### **Electronic Payment System (12 Hrs)**

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer ( NEFT) – Working Mechanism of RTGS and NEFT.

#### **UNIT V**

##### **Cyber Security in Banking: (12 Hrs)**

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

#### **TEXT BOOKS:**

<b>Authors</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
Gordon , E. and Natarajan.K	Banking theory and Practice	24 <sup>th</sup> Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

**WEB REFERENCES:**

1. <https://www.youtube.com/watch?v=IS2Bobram64>
2. <https://www.slideshare.net/abhishektanna/e-banking-25603805>
3. [https://www.academia.edu/27264233/Role\\_of\\_E\\_Banking\\_Delivery\\_Channel\\_in\\_Developing\\_Loyalty\\_A\\_study\\_on\\_Salaried\\_Employees?auto=download](https://www.academia.edu/27264233/Role_of_E_Banking_Delivery_Channel_in_Developing_Loyalty_A_study_on_Salaried_Employees?auto=download)
4. [https://www.youtube.com/watch?v=SNo4B74k\\_TI](https://www.youtube.com/watch?v=SNo4B74k_TI)
5. [https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005031242173294Rajiv\\_Applied\\_E-banking-Updated.pdf](https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005031242173294Rajiv_Applied_E-banking-Updated.pdf)
6. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/21595.pdf>
7. [https://www.researchgate.net/publication/46533323\\_E-BANKING-MODERN\\_BANKING\\_SERVICES](https://www.researchgate.net/publication/46533323_E-BANKING-MODERN_BANKING_SERVICES)
8. <http://www.ismsedu.com/E-Banking%20Management.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Skill Enhancement-I	21SECPU01	E-MARKETING	24	2

**Contact hours per week: 2**

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

**PREAMBLE:**

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recall the various terminologies used in e-marketing, e-commerce, internet advertising, customer relationship management, C2C, C2B, B2C, B2B and online shopping.	K1
CO2	summarize the emerging trends in digital marketing by applying relevant consumer behaviour theories & frameworks, e-marketing mix, online consumer behaviour model and techniques of CRM.	K2
CO3	integrate marketing knowledge into online experiences for businesses & consumers, the skills required in conducting online research and research on online markets for selecting digital market opportunities.	K3
CO4	comprehend the importance of conversion of traditional marketing mix and working with digital relationship marketing, the use of digital marketing tools, issues, challenges, opportunities, cost & risk associated with electronic buying and the online consumer buying behaviour at different purchase stages.	K4
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, the role of distribution channels, issues in adapting to globalized markets, the extended range of digital strategies & tactics and the consumer's satisfaction in online environment.	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	3	9	3
CO3	9	9	9	3	3	9	3
CO4	9	9	3	3	3	9	1
CO5	9	3	3	3	1	3	1
<b>Total Contribution of COs to POs</b>	45	39	33	27	19	39	17
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.59	2.19	2.53	3.10	5.15	2.90

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

**Course Content**

**UNIT – I** (5 Hrs)

**E-Marketing:**

Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E-Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing.

**UNIT – II** (5 Hrs)

**E-Marketing mix:**

E-Marketing mix for Digital environment – 4Ps in the Digital Context – Classification of online goods and services – Different costs associated with electronic buying – Distribution Channel and role of self-service – Online marketing(Internet advertising).

**UNIT – III** (5 Hrs)

**E-Buyer behaviour:**

Consumer buying behaviour in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer's satisfaction in online environment.

**UNIT – IV** (5 Hrs)

**E-Buying and CRM:**

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping.

Customer relationship management: Techniques of CRM – Relationship programmes.

**UNIT – V** (4 Hrs)

**Internet marketing:**

Internet marketing an effective tool of E-Marketing – Model for internet marketing. E-marketing in global perspective- E-marketing in Indian context .



**TEXT BOOK:**

Authors	Title	Publishers	Year of Publication
Bijal Zaveri Amin	The Impact of E- Marketing on E- Buyer Behaviour	Rajkamal Press, Delhi	2013

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1.	Ranchna Jawa, Harish Kumar, NikhiniAthili, Ranchna Jawa	E-marketing	Singhal Publication, New Delhi	2017
2.	Strauss, J. and Frost .R	E-marketing	PHL Learning private limited., New Delhi	2014
3.	Suman KumarKanth, sanjayMohapatra	E-marketing	WileyIndia PVT LTD. Karnataka	2013

**WEB REFERENCES:**

1. <https://www.webfx.com/internet-marketing/emarketing-strategies.html>
2. <https://keydifferences.com/difference-between-traditional-marketing-and-digital-marketing.html>
3. <https://www.economicdiscussion.net/articles/goods-and-services-meaning-and-classification-of-goods-and-services/2014>
4. <https://www.feedough.com/distribution-channels-definition-types-functions/>
5. <https://www.slideshare.net/amitmaity12/online-consumer-behavior-of-e-commerce>
6. <https://repository.up.ac.za/bitstream/handle/2263/29162/02chapter2.pdf?sequence=3&isAllowed=y>
7. <https://www.slideshare.net/ankitvermadelhi/paper-rte>
8. <https://www.youtube.com/watch?v=uTOxS6UZhZg>
9. [https://www.youtube.com/watch?v=m1p\\_8OIi4bA](https://www.youtube.com/watch?v=m1p_8OIi4bA)
10. [https://www.powershow.com/view/3b03a3-NzdIM/The\\_Indian\\_Marketing\\_Environment\\_powerpoint\\_ppt\\_presentation](https://www.powershow.com/view/3b03a3-NzdIM/The_Indian_Marketing_Environment_powerpoint_ppt_presentation)

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
<b>Total Contribution of COs to POs</b>	<b>45</b>	<b>31</b>	<b>31</b>	<b>21</b>	<b>17</b>	<b>13</b>	<b>15</b>
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.06	2.06	2.06	2.77	1.72	2.56

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

### Course Content

#### **UNIT 1: Conceptual Framework 8 Lectures**

**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 Dissatisfaction:** Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

#### **UNIT 2: The Consumer Protection Law in India 7 Lectures**

**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 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law 7 Lectures**

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 4: Role of Industry Regulators in Consumer Protection 7 Lectures**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI

v. Electricity Supply: Electricity Regulatory Commission

vi. Real Estate Regulatory Authority

**UNIT 5: Contemporary Issues in Consumer Affairs**

**7 Lectures**

**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). *Globalisation 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](http://www.consumereducation.in)
8. Empowering Consumers e-book,
9. ebook, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
10. *The Consumer Protection Act, 1986 and its later versions.* [www.bis.org](http://www.bis.org)

**Articles:**

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

**Periodicals:**

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

**SEMESTER – V**

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XVIII	21CPU18	FINANCIAL MANAGEMENT	84	5

**Contact hours per week: 7**

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

**PREAMBLE:**

To enable the students to make use of financial management tools for effective financial decision making.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	K1
CO2	elucidate the various theories involved in financial management	K2
CO3	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend	K3
CO4	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy	K4
CO5	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout	K5
CO6	construct a sound capital structure and minimise cost of capital for making most profitable investment decision of a corporate firm	K6

**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	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
<b>Total Contribution of COs to POs</b>	9	3	1	3	3	9	3
<b>Weighted Percentage of COs Contribution to POs</b>	3.10	3.19	2.66	4.49	3.92	3.96	3.07

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

**Course Content**

**UNIT – I (17 hours)**

**Financial Management**

Meaning, Nature, Scope of Financial Management - objectives and importance of Financial Management - Functions of Financial Management – Financial decisions – Factors influencing the financial decisions-Financial Management Process.

**UNIT – II (17 hours)**

**Capital Structure, Leverages and Cost of Capital**

Meaning and Importance of Capital Structure – Pattern of capital structure - Factors determining capital structure.

Leverages – Operating leverage – Financial leverage – Combined leverage.

Cost of Capital – Meaning & Definition – Significance of Cost of Capital – Classification of Cost – Determination of Cost of Capital: Cost of debt, Cost of preference capital, Cost of equity capital, Cost of Retained earnings – Weighted Average Cost of Capital.(both theory and simple problems)

**UNIT - III (17 hours)**

**Working Capital Management**

Need and Importance for Working Capital – Concept of Working Capital – Types of Working Capital –advantages and dangerous of excessive & Inadequate Working Capital- Factors determining the working capital requirements - determinations of working capital. (both theory and problems)

**UNIT – IV (17 hours)**

**Capital Budgeting**

Meaning, Importance, Process of Capital Budgeting – Methods of Capital Budgeting : Pay-Back Period Method- ARR Method, NPV Method, IRR Method, Profitability Index Method-Limitations of Capital Budgeting.(both theory and simple problems)

**UNIT – V (16 hours)**

**Dividend Policy**

Determinants of dividend policy-Type of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend mechanics of dividend distribution – Retained Earnings - Bonus issue, advantages and disadvantages of bonus issues- Sources of bonus issue – SEBI guidelines of bonus issues.

**Note : Distribution of Marks : Theory 60% and Problem 40%**

**TEXT BOOK:**

<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publication</b>
ShazulIbrahim S.A.N	Financial Management	PASS Publications, Madurai.	2017

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Maheswari. S.N.	Financial Management	Margham Publication, Chennai.	2012
2	Ramachandran. R Srinivasan.R	Financial Management	Sriram Publications ,Tiruchi.	2009
3	Shashi K.Gupta Sharma. R.K.	Financial Management	Kalyani Publishers, New Delhi.	2006

**WEB REFERENCES:**

1. <https://gurunanakcollege.edu.in/files/commerce-management/financing-decision.pdf>
2. [http://accioneduca.org/admin/archivos/clases/material/sources-of-financing\\_1563992424.pdf](http://accioneduca.org/admin/archivos/clases/material/sources-of-financing_1563992424.pdf)
3. <https://www.slideshare.net/3631/capital-structure-theories-25584385>
4. <https://corporatefinanceinstitute.com/resources/knowledge/finance/mm-theorem/>
5. [https://www.slideshare.net/Aswathy\\_Jayan/types-of-leverages](https://www.slideshare.net/Aswathy_Jayan/types-of-leverages)
6. <https://www.slideshare.net/vinuputhuvelil/cost-of-capital-43151873>
7. <https://www.knowledgiate.com/methods-of-ranking-investment-proposals/>
8. <http://www.jiwaji.edu/pdf/ecourse/management/Management%20of%20Receivables%203.pdf>



Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIX	21CPU19	DIRECT TAX LAWS AND PRACTICE – I	72	5

**Contact hours per week: 6**

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, assessee and various heads of income under Income Tax Act, 1961.	K1
CO2	describe the concepts of income, exempted income, residential status of assessee, 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
<b>Total Contribution of COs to POs</b>	45	45	27	15	11	15	33
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	1.79	1.40	1.79	1.98	5.63

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

**Course Content**

**UNIT I (15 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 (14 Hrs)**

**Heads of Income – I**

Income from Salaries - Income from House property.

**UNIT III (14 Hrs)**

**Heads of Income – II**

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

**UNIT IV (14 Hrs)**

**Heads of Income –III & Deductions**

Capital gains–Deductions from Gross Total Income

**UNIT V (15 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: Theory 40% and Problems 60%**

**TEXT BOOK:**

Authors	Title	Publisher	Year of Publication
Gaur. V.P. &Narang.D.B.	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 : XX	21CPU20	GOODS AND SERVICES TAX	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 acquire the fundamental knowledge on Goods and Service Tax system in India.

**COURSE OUTCOME:**

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

COs	CO Statements	Knowledge Level
CO1	Recollect the basic concepts of Indirect taxation and GST.	K1
CO2	Demonstrate the concept of CGST, SGST, UTGST and IGST.	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
<b>Total Contribution of COs to POs</b>	45	45	45	15	11	15	11
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	1.40	1.79	1.98	1.88

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

**Course Content**

**UNIT I (12 Hrs)**

**Introduction to Indirect Taxation:**

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

**UNIT II (12 Hrs)**

**Goods and service tax:**

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

**UNIT III (12 Hrs)**

**Levy and Collection of GST:**

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

**UNIT IV (12 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 (12 Hrs)**

**Registration procedure under GST:**

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

**Note: Distribution of Marks: Theory 100%**

**TEXT BOOK:**

Author	Title	Publisher	Year of Publication
R.Parameswaren and P. Viswanathan	Indirect taxes, GST and Customs Laws	Kavin Publications, Coimbatore	2018

**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](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](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 : XXI Project	21CPU21A	APPRENTICESHIP TRAINING	-	1

**Contact hours per week: 5**

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

**PREAMBLE:**

To enable the students to given practical exposure in the field of auditing

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	List the duties and responsibilities of an auditor and his assistants	K1
CO2	Summarise the office procedure followed by auditors	K2
CO3	Make use of Tally for recording journal entries and develop reports	K3
CO4	Analyse GST forms and income particulars and examine tax liability of clients	K4
CO5	Appraise the clients regarding the compliance requirements of Income Tax, GST and Companies Act	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
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	3	3	3	3
<b>CO3</b>	9	3	3	3	1	3	1
<b>CO4</b>	9	3	3	1	1	1	1
<b>CO5</b>	9	1	1	1	1	1	1
<b>Total Contribution of COs to POs</b>	45	25	25	17	9	17	9
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	1.66	1.66	1.59	1.47	2.25	1.54

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

**Rules governing the evaluation of Apprenticeship Training Report**

1. Each student should undergo 100 hours of Apprenticeship Training during IV and V Semester course of study.
2. The training report is not less than 30 type written pages should be submitted within one month after the completion of the apprenticeship period.
3. If a student fails to undergo the apprenticeship programme on medical grounds/due to lack of attendance either in the IV semester or in the V semester (or) in both semesters, she should undergo the same after completion of 6<sup>th</sup> semester. For this prior permission should be obtained from the Principal with the recommendation of the Head of the Department and Controller of Examinations. In such a case training report should be submitted within one month after the completion of the apprenticeship period.
4. In case of failure to submit the report within the above stipulated period, the date of submission may be extended to 15 working days with a late fee as prescribed by the Principal. Further extension, if necessary, may be granted by the College Council on special request.
5. The Apprenticeship report shall be evaluated for a total of 100 marks, out of which 50 marks shall be allotted to the apprenticeship programme to be evaluated by auditor and 50 marks to the apprenticeship report to be evaluated by the Department.
6. A student should secure a minimum of 20 marks each (Auditor & Department) in the apprenticeship programme and 40 marks in the training report to qualify for a pass in the 'Apprenticeship Report'.
7. If any candidate indulges in malpractice while attending the apprenticeship programme or fails to secure a minimum pass mark in the apprenticeship programme as evaluated by the auditor, the report will not be considered for the evaluation by the Department. In that case, student has to undergo Apprenticeship Programme once again and resubmit the report within one month after completion of Apprenticeship Programme.
8. If any candidate fails to secure a minimum pass mark in the 'Apprenticeship Report' as evaluated by the department, the candidate has to resubmit the report after carrying out the suggestions given by the department within 10 days after the publication of the results.



Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXII Elective I	21CPU22A	PRINCIPLES OF INSURANCE	60	4

**Contact hours per week: 5**

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

**PREAMBLE:**

To equip the students with the basic principles and practices for taking insurance policy and making claim.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recollect the concepts of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	outline the nature of life and non life insurance and its products.	
CO3	identify the functions, principles and role of insurance and IRDA.	K2
CO4	examine the procedures involved in purchasing insurance products and settlement of claims	K4
CO5	evaluate the impact of insurance sector in economic development and role of IRDA in regulating insurance business in 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	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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs)**

**Introduction:**

Insurance: Meaning and Definition – Evolution of Insurance – Nature, Functions and Principles of Insurance - Role and Importance of Insurance- Types of Insurance – Insurance Contract- Role of Insurance Sector in Economic development.

**UNIT II (12 Hrs)**

**Life Insurance:**

Nature and Meaning of Life Insurance Contract – Characteristics of Life Insurance – Economic uses of Life Insurance - Classification of Life Policies – Annuities – Surrender value- Factors that affect premium – procedures in life insurance - Types of Assignment – Nomination – Difference between nomination and assignment – settlement of claims – maturity cum death claim.

**UNIT III (12 Hrs)**

**Fire Insurance:**

Meaning and Definition of fire insurance – Contract of fire insurance - Functions – Scope – Add-on Covers – Special Coverage – Principles of fire insurance – Rights of Insurance – Kinds of fire policies – Procedures for settlement of claims – Re insurance –Characteristics, Objectives and Methods of fire insurance – Advantages of fire insurance.

**UNIT IV (12 Hrs)**

**Marine Insurance:**

Marine Insurance - Meaning, Definition and Characteristics of Marine Insurance – Types of Marine Insurance – Difference between marine and fire insurance – Fundamental Principles of marine insurance – Kinds of marine policies – Marine policy conditions – Marine losses and perils.

**UNIT V (12 Hrs)**

**Miscellaneous Insurance & IRDA:**

Health Insurance - Rural and agricultural insurance – Accident Insurance – Burglary Insurance - IRDA – Regulatory provisions under IRDA Act – Protection of policy holder’s interest - Role of IRDA in regulating insurance business in India.

**TEXT BOOK:**

Authors	Title	Publisher	Year of Publication
Murthy.A	Principles and Practices of Insurance	Margham Publications, Chennai	2008

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Mishra.M.N	Modern Concepts of Insurance	S.Chand& Sons, New Delhi	2010
2	Periasamy.P	Principles and Practices of Insurance	Himalaya Publishing House, Mumbai	2011

**WEB REFERENCES:**

- 1) <https://www.turtlemint.com/what-is-insurance/>
- 2) <https://www.turtlemint.com/life-insurance/articles/everything-you-wanted-to-know-about-life-insurance/>
- 3) <https://www.paisabazaar.com/commercial-insurance/fire-insurance/>
- 4) <https://www.dripcapital.com/en-in/resources/blog/marine-insurance-meaning-types-benefits>
- 5) [www.icmrindia.org](http://www.icmrindia.org)
- 6) [www.gremler.nets](http://www.gremler.nets)
- 7) [www.wiley.com](http://www.wiley.com)
- 8) [www.palgrave.com](http://www.palgrave.com)
- 9) [www.emeraldinsight.com](http://www.emeraldinsight.com)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXII Elective I	21CPU22B	HIGHER CORPORATE ACCOUNTING	60	4

**Contact hours per week: 5**

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

**PREAMBLE :**

To enable the students to be conversant with the higher corporate accounting system suitable to the corporate sector.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	recall the various jargents used in corporate	K1
CO2	explain the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company accounts.	K2
CO3	calculate profit and loss while preparing consolidated balance sheet of holding companies and balance sheet of banking & insurance companies.	K3
CO4	analyse the accounting procedures with regard to managerial remuneration, minority interest, classification of bank advances, amalgamation and absorption, general insurance and life insurance.	K4
CO5	evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company 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	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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs)**

**Amalgamation of companies:**

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 –External reconstruction only.

**UNIT II (12 Hrs)**

**Holding Company Accounts**

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

**UNIT III (12 Hrs)**

**Banking Companies Accounts**

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

**UNIT IV (12 Hrs)**

**Insurance companies Accounts**

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

**UNIT V (12 Hrs)**

**Accounting for Electricity companies**

Statement of Accounts for Electricity Companies –Replacement of Asset - Final Accounts of Electricity Companies.

**Note: Distribution of Marks: Theory 20 %, Problem 80%.**

**TEXT BOOK:**

Authors	Title	Publisher	Year of Publication
Reddy .T.S &Murthy.A.Dr	Corporate Accounting	Margham Publication, Chennai	2016

**REFERENCE BOOKS:**

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

**WEB REFERENCES:**

- <https://www.edupristine.com/blog/amalgamation-explained-detail>
- <https://swaritadvisors.com/blog/difference-between-merger-and-amalgamation-in-india/>
- <https://www.youtube.com/watch?v=QQNg85OZXcQ>
- <https://www.youtube.com/watch?v=em4OCDiJDnc>
- <https://www.youtube.com/watch?v=xdxiSrBTVy4>
- <https://www.youtube.com/watch?v=djSxXI7jRLE>
- <https://www.youtube.com/watch?v=JCVDcq8TnSM>
- <https://www.youtube.com/watch?v=U-v63KAac2c>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXII Elective I	21CPU22C	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 students to learn fundamentals of business analytics for effective data analysis

**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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

**Level of Correlation: 0-No Correlation; 1-Low Correlation; 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, Normalisation, 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)**

**Visualisation of Data:**

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, 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:**

Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Supply Chain analytics, Google Analytics and You tube Analytics.

**REFERENCEBOOKS:**

S.No	Author	Title	Publisher	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 Fawcett,	Data Science for Business – What you need to know about data mining and data- analytic thinking	Reilly Media Publication	2013 IDEA from CASEWARE
5.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	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](https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf)
2. [https://www.academia.edu/40866126/BUSINESS\\_ANALYTICS](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](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](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>



<b>Category</b>	<b>Component</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Contact Hours/ Semester</b>	<b>Credit</b>
Part – III	Core: XXIII Open Elective Course	*****	(OFFERED FOR STUDENTS OF OTHER PROGRAMME/ DEPARTMENT)	48	2

**Contact hours per week: 4**

<b>Year</b>	<b>Semester</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total Marks</b>
III	V	50	50	100

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Skill Enhancement: 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
<b>Total Contribution of COs to POs</b>	<b>7</b>	<b>27</b>	<b>15</b>	<b>9</b>	<b>27</b>	<b>25</b>	<b>17</b>
<b>Weighted Percentage of COs Contribution to POs</b>	0.40	1.79	1.00	0.84	4.40	3.30	2.90

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

**Course Content**

**UNIT – I:** (8 Hours)

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

**UNIT – II:** (7 Hours)

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

**UNIT – III** (7 Hours)

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

**UNIT – IV** (7 Hours)

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

**UNIT – V** (7 Hours)

**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

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – V	Proficiency Enhancement	21PECPU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF STUDY)	-	2

**Contact hours per week: --**

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 a 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
<b>CO1</b>	9	9	9	3	9	3	3
<b>CO2</b>	9	9	9	3	9	3	3
<b>CO3</b>	9	3	9	3	9	1	3
<b>CO4</b>	9	3	9	3	9	1	3
<b>CO5</b>	9	3	9	3	3	1	3
<b>Total Contribution of COs to POs</b>	45	27	45	15	39	9	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	1.79	2.99	1.40	6.36	1.19	2.56

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

## Course Content

### **UNIT I**

#### **Nature and Scope of Business:**

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

### **UNIT II**

#### **Forms of Business Organization:**

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

### **UNIT III**

#### **Stock Exchange:**

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

### **UNIT IV**

#### **Business Economics:**

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

### **UNIT V**

#### **Common Business Terminologies:**

##### **i) Finance and Business Terminologies:**

Banking 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- Video conferencing.

##### **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.

**REFERENCE BOOKS:**

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.icaai.org/post.html?post\\_id=13831](https://www.icaai.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 : XXIV	21CPU23	MANAGEMENT ACCOUNTING	84	5

**Contact hours per week: 7**

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 tools and technologies for managerial decision making.

**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
<b>Total Contribution of COs to POs</b>	45	45	45	45	15	23	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	4.21	2.45	3.04	2.56

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

**Course Content**

**UNIT I (17 Hrs)**

**Introduction to Management Accounting, Tools and Techniques:**

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

**UNIT II (17 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 (17 Hrs)**

**Working capital and Fund Flow :**

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 (17 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-Managerial Applications of Marginal Costing.



**UNIT V**

**(16 Hrs)**

**Budgetary control:**

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:**

Authors	Title	Publisher	Year of Publication
Sharma and Shashi R.K . & 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,	TataMcGrew Hill Publishiung Company Limited New Delhi	2007
2	Maheswari S.N.	Principles of Management Accounting	Sultan Chand and Sons New Delhi	2009
3	Ramachandran R. and Srinivasan R.	Management Accounting,	Srirampublications Trichy	1996
4	Reddy T.S. and Hariprasad Reddy Y.	Management Accounting,	Maragham Publications Chennai	2015

**WEB REFERENCES:**

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

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXV	21CPU24	DIRECT TAX LAWS AND PRACTICE – II	72	4

**Contact hours per week: 6**

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

**PREAMBLE:**

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	exhibit the conceptual knowledge in assessment of total income for various kinds of persons.	K1
CO2	illustrate the concepts of Alternate Minimum Tax (AMT), Minimum Alternate Tax (MAT) and different rates of tax for various kinds of assesses.	K2
CO3	employ the tax provisions in computation of tax liability of different kinds of assesses and deductions applicable there on.	K3
CO4	assess the income tax cases appealable to Commissioner of Income Tax, Appellate Tribunal, High Court and Supreme Court	K4
CO5	determine the tax rates for special cases, amount of penalties and prosecutions for various income tax offences.	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
<b>CO1</b>	9	9	9	9	3	3	3
<b>CO2</b>	9	9	9	9	3	3	3
<b>CO3</b>	9	9	3	3	3	3	3
<b>CO4</b>	9	9	3	3	3	9	3
<b>CO5</b>	9	9	3	3	3	9	3
<b>Total Contribution of COs to POs</b>	45	45	15	27	15	27	15
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	1.00	2.53	2.45	3.57	2.56

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

**Course Content**

**UNIT I (15 Hrs)**

**Assessment of HUF and Firms**

Hindu Undivided Family – Concept - Conditions for HUF – Residential status of HUF – Headwise computation of HUF income – Deductions – Individual Income and Family Income – Applicability of Alternate Minimum Tax(AMT) on HUF – HUFs not covered under AMT – Tax liability of HUF – Firms – Meaning of Firm, Partner and Partnership under Income Tax Act – Limited Liability Partnership (LLP) – Assessment of Firm/LLP U/S 184 and 185 – Alternative Minimum Tax (AMT) on Firm/LLP – Tax liability of LLP/Firm.

**UNIT II (15 Hrs)**

**Assessment of AOP and Companies:**

Meaning of AOP and BOI – Computation of Total income of AOP/BOI – Rates of Tax for AOP/BOI – Treatment of share of income from AOP/BOI.

Company Taxation – Important definitions – Residential status and incidence of tax - Computation of GTI – Special provision for losses – Deductions u/s 80 – Computation of tax liability – Minimum Alternative Tax .

**UNIT III (14 Hrs)**

**Assessment of Co-operative Societies and Special cases:**

Co-operative Society and its types – Computation of Total Income – Deductions.

Assessment of Special cases – Computation of tax liability on income on which no tax is payable – Tax on Accumulated balance of RPF, Long term capital gains, Dividend, Royalty or fee received by foreign companies, Life Insurance business, Winnings from lotteries, Cross word puzzles and races – Tax on Non-resident sports association – Tax on non-residents – Amendments made by the Finance Act 1992.

**UNIT IV (14 Hrs)**

**Assessment of Agricultural Income:**

Agricultural Income – Need and Definition – Tests – Partly Agricultural and Partly Business income – Assessment – Computation of Net Agricultural Income – Calculation of Tax on Integration.

**UNIT V (14 Hrs)**

**Appeals, Penalties and E-Filing of Income Tax Returns:**

Appeals and Provisions: Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal – Procedure in Appeal – Appeal to High court and Supreme court .

Penalties – various types of penalties – Failure to file return – concealment of Income – Electronic Filing of Income Tax Returns - Procedure.

**Note: Distribution of marks: Theory 40% and Problems 60%.**

**TEXT BOOK:**

<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
Gaur.V.P&Narang.D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

**REFERENCE BOOKS:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
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.slideshare.net/ghoshshourya/corporate-tax-india>
2. [https://www.academia.edu/35857830/Income Tax Planning with respect to Individual Assessee](https://www.academia.edu/35857830/Income_Tax_Planning_with_respect_to_Individual_Assessee)
3. <http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/Assessment/Agricultural-Income/Assessment-of-Agricultural-Income>
4. <https://cleartax.in/s/agricultural-income>
5. <https://taxguru.in/income-tax/assessment-firms.html>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVI Elective – II	21CPU25A	RISK MANAGEMENT	60	4

Contact hours per week: 5

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

**PREAMBLE:**

To familiarize and update the students with the discovery and management of risk.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	Recollect the basic principles and concepts of risk management.	K1
CO2	Understand the types of risks, credit risk, market risk, operational risk and exchange risk.	K2
CO3	Apply the risk management techniques in various areas of management.	K3
CO4	Analyse the different types of risks, monitor and manage situations of risks associated with business	K4
CO5	Evaluate the market risks, operational risks and exchange risks using the risk measurement tools and techniques.	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	1	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	3	3	1
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs)**

**Anatomy of Risk:**

Risk – Introduction and Definition – Risk vs Uncertainty – Types of risks: Business risks and Control risks – Risk management - Importance of Risk management – Risk philosophy vs Risk appetite – Risk management architecture.

**UNIT II (12 Hrs)**

**Credit Risk:**

Credit risk management framework – Organisation structure – Risk identification – Risk Measurement – Credit Rating – Necessary of Credit rating – Approaches of credit rating – Credit rating model - Rating migration – Credit risk control and monitoring – credit risk policies and guidelines at transaction level – Credit control and monitoring at portfolio level - Active Credit portfolio management – Controlling credit risk through Loan Review Mechanism- Credit risk mitigation – Securitisation – Credit derivatives – Interest rate risk.

**UNIT III (12 Hrs)**

**Market Risk:**

Concepts – Market risk in Banks – Market risk management framework – Organisation Structure – Risk Identification – Risk Measurement – Risk Monitoring and Control – Risk Reporting – Managing Trading Liquidity – Risk mitigation.

**UNIT IV (12 Hrs)**

**Operational Risk:**

Concepts – Classification – Operational Risk Management Practices – Management overview and Organisational structure – Processes and Framework – Risk Monitoring and Control Practices – Operational Risk qualification – Operational risk mitigation – scenario analysis – Integrated risk management – Challenges and approach.

**UNIT V (12 Hrs)**

**Management of Exchange Risk:**

Introduction – Foreign Exchange Risk Definition – Nature of Exchange risk – Managing Foreign Exchange risk – Tools of Techniques – Forward Contracts – Money market Instruments – Currency options – Currency Futures – Swaps – Risk Control Systems.

**TEXT BOOK:**

Author	Title	Publisher	Year of Publication
Bagchi.S.K.	Credit Risk Management	Jaico Publishing House, Mumbai	2004

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Indian Institute of Banking & Finance	Risk Management	Macmillan India Ltd., Delhi	2005

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVI Elective – II	21CPU25B	SPECIAL ACCOUNTING	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 application of Inflation, accounting treatment in government and statutory corporations.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	remember the technical terms in price level changes, co-operative accounts and Comptroller and Auditor General of India.	K1
CO2	illustrate the concepts of human resource accounting, approaches to price level changes accounting, difference between government accounts and business accounts, computersised accounts	K2
CO3	value returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	analyze the ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4
CO5	evaluate the procedures to ascertain the various approaches to price level changes and inflation accounting, Revaluation of fixed assets and preparation of final accounts of co-operative organization.	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
<b>CO1</b>	9	9	9	9	3	9	3
<b>CO2</b>	9	9	9	9	3	9	1
<b>CO3</b>	9	9	9	3	3	3	1
<b>CO4</b>	9	3	9	3	1	3	1
<b>CO5</b>	9	3	3	3	1	3	1
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs)**

**Inflation and Human Resource Accounting**

Inflation Accounting: Meaning of accounting for changing prices – limitations of historical accounting – Objectives – merits and demerits of price level accounting - approaches to price level accounting – Revaluation of fixed assets.

Human Resource Accounting – Need for Human resource accounting – Approaches – methods of human resource – Human resource value accounting – recording and disclosure in financial statements – benefits, problems and limitations of Human resource accounting.

**UNIT II (12 Hrs)**

**Accounting for packages and containers and Government companies Account**

Accounting for packages and containers: Treatment of cost of package in accounting – non-returnable and returnable containers – preparation of container stock account, container suspense account and containers with customers control account.

Government Companies Account: Meaning- Difference between Government accounting and commercial accounting – General Structure of the financial administration in India- Government Funds – Duties and powers of the Comptroller and Audit General - Indian Account and Audit department – Comptroller and Auditor General India – Public Accounts Committee – preparation of accounts.

**UNIT III (12 Hrs)**

**Co-operative Accounts**

Meaning- difference between Receipts and payment account and trial balance - preparation of Day book – preparation of ledger accounts – preparation of Receipts and Payments Statements – preparation of the final accounts -preparation of Trading account, Profit and Loss account and Balance sheet.

**UNIT IV (12 Hrs)**

**Hospital Accounts and Accounts of Solicitors**

Hospital Accounts: Meaning & nature of hotel business – heads of revenue and expenditure – classification of Guests of a hotel - analysis of room rates and room occupancy rate – system of book keeping – final accounts of Hotel industry.

Accounts of Solicitors: preparation of Profit & loss account – Receipts & expenditure account and Balance sheet.



**UNIT V**

**(12 Hrs)**

**Computerised Accounting**

Computerized Accounting: Meaning – Significance – Codification and grouping of accounts – Maintaining the hierarchy of ledgers - Reports in tally – Data base management system.

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

**TEXT BOOK**

Authors	Title	Publishers	Year of Publication
Wilson.M	Advance Accountancy – Volume II	SCITECH Publications Pvt Ltd, Chennai	2013

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M.A.& Raman K.S.	Advanced Accounting	Himalayas Publishing House, NewDelhi	2014
2	Gupta and Radhasamy	Advanced Accountancy	Sultan Chand publication, New Delhi.	2014
3	Jain and Narang	Advanced Accountancy	Kalyani Publishers, New Delhi.	2014
4	Maheswari S.N.	Advanced Accountancy	Vikas Publishing House, Chennai.	2009
5	Reddy T.S.andMurthy.A	Financial Accounting	Vikas publication, NewDelhi	2012

**WEB REFERENCES:**

- <https://cleartax.in/g/terms/inflation-accounting>
- <https://www.yourarticlelibrary.com/accounting/accounting-for-human-resources/meaning-accounting-for-human-resources/human-resources-accounting-hra-meaning-need-and-objectives/67504>
- <https://www.yourarticlelibrary.com/accounting/investment-accounts/methods-of-accounting-for-packages-and-containers/51422>
- <https://www.youtube.com/watch?v=YJyImdrK08Q>
- <https://cga.nic.in/writereaddata/b3.pdf>
- <https://brainly.in/question/10302318#:~:text=Government%20accounting%20provide%20information%20to,financial%20position%20of%20the%20business.>
- <http://www.bareactslive.com/ACA/ACT1290.HTM#:~:text=It%20shall%20be%20the%20duty,designed%20to%20secure%20an%20effective>
- <https://www.youtube.com/watch?v=EPDWLKNlbrY>
- <https://www.youtube.com/watch?v=rlcUF0wAQwY>
- <https://www.clio.com/blog/essential-accounting-for-law-firms/>
- <https://www.vedantu.com/commerce/computerized-accounting-system>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVI Elective – II	21CPU25C	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 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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

### Course Content

#### **UNIT-I : Object oriented Programming Concepts (OOPs) (12 Hrs)**

##### **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 : Control Structures and Functions: (12 Hrs)**

##### **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 : Python Complex data types: List and string functions (12 hrs)**

##### **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 : Python File Operations (12 Hrs)**

##### **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 : Database Programming (12 Hrs)**

##### **Theory Portion**

Connecting to a database, Creating Tables, INSERT, UPDATE, DELETE and READ operations, Transaction Control, Disconnecting from a database, 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'Reily Media, Inc publication	2016
3.	Kenneth Lambert	Fundamentals of Python: First Programs	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
4.	Michel Dawson	Python Programming for Absolute Beginners	Third Edition, Course Technology Cengage Learning Publications,	2013
5.	Wesley J. Chun	Core Python Applications Programming	3rd Edition , Pearson Education	2016

**WEB REFERENCES:**

1. <https://books.goalkicker.com/PythonBook/>
2. [https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020\\_Book\\_IntroductionToScientificProgra.pdf](https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf)
3. [https://www.tutorialspoint.com/python/python\\_tutorial.pdf](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](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](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 : XXVII Elective – III	21CPU26A	MARKETING OF INSURANCE SERVICES	60	4

**Contact hours per week: 5**

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

**PREAMBLE:**

To impart and train the students to acquire knowledge in insurance and help them familiarizing in marketing of insurance.

**COURSE OUTCOME:**

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

COs	CO Statement	Knowledge Level
CO1	Recollect the concept of service marketing, life insurance marketing, market segmentation, Brand equity and service quality	K1
CO2	Explain the emergence and growth of services, marketing of insurance product, differentiated and undifferentiated marketing and Service delivery process ,	K2
CO3	identify the various marketing Environment, factors for successful insurance players and Factors Influencing Segmentation targeting,	K3
CO4	Analyse the insurance market structure, marketing mix for services, problems in insurance marketing and Service Quality for competitive advantage.	K4
CO5	evaluate the Marketing Strategies for different insurance services and businesses, strategies for repositioning the market, e-selling of insurance and future of marketing of insurance service.	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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs.)**

**Services Marketing**

Concept and Scope of service Marketing- - Concepts – Emergence and growth of services – Understanding the Marketing Environment – Marketing Mix for services.

**UNIT II (12 Hrs.)**

**Insurance Marketing**

Introduction to Insurance Marketing: Concepts – Objectives of life insurance marketing – users of insurance services – marketing of insurance product, factors for successful insurance Players- behavioural profile of users – insurance market structure – buyers intermediaries – sellers/suppliers of insurance – problems in insurance marketing.

**UNIT III (12 Hrs.)**

**Market Segmentation**

Market Segmentation- Factors Influencing Segmentation - Segmentation approaches Targeting: Differentiated and undifferentiated marketing- Positioning: concept and approaches - Repositioning.

**UNIT IV (12 Hrs.)**

**Insurance services mix**

Developing insurance services mix - Service product - Service pricing – Promotion – Distribution - Physical evidence – People - Service delivery process - Product/service Life Cycle – New service product Planning and Development – Understanding power of branding - Brand equity – Insurance salesmanship.

**UNIT V**

**(12 Hrs.)**

**Service Quality and Information Technologies in insurance**

Service Quality for Competitive Advantage - Customer relationship management - Marketing Strategies for different insurance services and businesses – The need for information technology -Technologies for insurance-e-selling of insurance and future of marketing of insurance service.

**TEXT BOOKS:**

<b>S.No</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	David L.Kurtz & Kenneth C.Clow	Services Marketing	John Wiley and Sons, New Jersey, United States	2003
2	Jha S.M.	Services Marketing,	Himalaya Publishing House	
3	Lovelock Christopher	Service Marketing	Pearson Education Publishers, New Delhi	2003
4	Rampal.M.K&Gupta.S.L	Services Marketing	CasessalgotiaPublishing Co, New Delhi	2005
5	Reddy.P.N& Appannaiah, H.R	Services Marketing	Kalyani Publishers, New Delhi	2011

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVII Elective – III	21CPU26B	ACCOUNTING THEORY AND STANDARDS	60	4

**Contact hours per week: 5**

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

**PREAMBLE:**

To enable the students to have thorough knowledge in accounting theory and accounting standards for accounting profession.

**COURSE OUTCOME:**

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

COs	CO Statements	Knowledge Level
CO1	explain the concept of accounting theories like financial statements, revenue, assets and liabilities, inventory and accounting standards.	K1
CO2	Summarize the conceptual knowledge of Accounting Vs Book-Keeping, Accounting Concepts and Principles, Formulation and classification of accounting theory, relevance of income measurement, categories of expenses and objectives of accounting standards.	K2
CO3	apply accounting principles, concepts of income measurement, types of assets and liabilities.	K3
CO4	analyse the various approaches of valuation of assets and liabilities and financial reporting.	K4
CO5	assess various accounting standards and procedures.	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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I (12 Hrs)**

**Accounting Theory: An Overview**

Definition of Accounting – Accounting Vs Book-Keeping – Accounting as an information system - Users of accounting information. Accounting Concepts and Principles – Descriptive and prescriptive accounting concepts – Generally accepted accounting principles.

**UNIT II (12 Hrs)**

**Classification of Accounting theory**

Formulation and classification – Classification of accounting theory-deductive and inductive approach in theory formulation – methodology in accounting theory – other approaches in accounting theory.

Elements of financial statements: income concepts: relevance of income measurement – income statement Vs balance sheet – Different concepts of income measurement- accounting income – Economic income – capital maintenance income – operating and non-operating income- comprehensive income.

**UNIT III (12 Hrs)**

**Revenue Recognition:**

Revenue – meaning – concepts of revenue – revenue recognition criteria – amount of revenue recognition – expenses – categories of expenses – gains and losses - Valuation of Assets and Liabilities.

Meaning of Inventory – Objectives of inventory measurement – Inventory costing methods

**UNIT IV (12 Hrs)**

**Accounting Standards – An Overview:**

Meaning of Accounting Standards – Objectives – Significance – International Accounting Standards – Accounting Standards in India- Accounting Standard – 1: Disclosure of accounting policies - Accounting Standard – 2: Valuation of Inventories

**UNIT V**

**(12 Hrs)**

**Accounting Standards:**

Accounting Standard – 5: Net profit or loss for the period, prior period items and changes in accounting policies - Accounting Standard – 6: Depreciation Accounting - Accounting Standard – 9: Revenue recognition - Accounting Standard – 10: Accounting for fixed assets - Accounting Standard – 13- Accounting for Investments.

**Distribution of marks: Theory 100%**

**TEXT BOOK:**

Author	Title	Publisher	Year of Publication
Jawahar Lal	Accounting Theory and Practice	Himalaya Publishing House, Mumbai	2012

**REFERENCE BOOKS:**

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy, T.S & Murthy, A	Corporate Accounting	Margham Publications	2017

**WEB REFERENCE:**

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
2. <https://www.accountingnotes.net/accounting-standards/accounting-standards-concept-meaning-nature-and-objectives/3847>
3. <https://slideplayer.com/slide/5900484/>
4. <https://www.youtube.com/watch?v=GpFfU2qXHYY>
5. <http://www.mdudde.net/books/mcom/mcom-f/accounting%20theory-final.pdf>
6. [https://www.mca.gov.in/Ministry/notification/pdf/AS\\_9.pdf](https://www.mca.gov.in/Ministry/notification/pdf/AS_9.pdf)
7. <https://www.caclubindia.com/forum/summary-of-all-the-accounting-standards-243641.asp>
8. <https://www.vedantu.com/commerce/indian-accounting-standards>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVII Elective - III	21CPU26C	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 inculcate theoretical and practical exposure using tableau for effective business decision

**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
<b>Total Contribution of COs to POs</b>	45	33	39	27	13	27	7
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.19	2.59	2.53	2.12	3.57	1.19

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

**Course Content**

**UNIT I : Introduction to Tableau (12 Hrs)**

**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 : Data visualization using Tableau (12 Hrs)**

**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) Pie chart. (Display the value of the measure near each segment of the pie chart).

**UNIT III : Tableau dashboard (12 Hrs)**

**Theory Portion**

Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points and usecases.

**UNIT-IV : Level of Detail Calculations (12 Hrs)**

**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 : Time Series Analysis and Forecasting (12 Hrs)**

**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.
- d) Distribution band.

**Note:**

**Practical Examination is conducted internally**

**Assignment marks is assigned for practical records**

**End Semester Examination is conducted for theory portions alone**

**REFERENCE BOOKS**

S.No	Authors	Title	Publishers	Year of Publication
1.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014

**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 : XXVIII Elective: IV	21CPU27A	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 perceptives 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	3	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	9	3
<b>Total Contribution of COs to POs</b>	45	45	45	39	29	39	33
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	3.65	4.73	5.15	5.63

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

**Course Content**

**UNIT I**

**(8 Hrs)**

**Women's Development:**

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

**UNIT II**

**(7 Hrs)**

**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**

**(7 Hrs)**

**Women Entrepreneurship:**

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

**UNITIV**

**(7 Hrs)**

**Schemes for Women Entrepreneurship in India:**

Entrepreneurship Development Programmes-Prime Minister RozgarYojana (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.ShanthiDuraiSwamy(Sakthi Masala)-Mrs.EktaKapoor (Balaji Tele films)-Mrs.ShahnazHussain (Shahnaz Herbal Inc)-KiranMazumdarshah(Biocon) –Successful women in business profession-IndraNooyi (Pepsico)-Chandra Kochhar(ICICI Bank).

**TEXT BOOKS:**

S.No	Authors	Title	Publisher	Year of Publication
1	RajKumar	Women and Development	Anmol publications PVT Ltd, NewDelhi.	2000
2	VasanthaGopal .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.PublishingCorporation,New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

**WEB REFERENCES:**

1. [www.researchgate.net](http://www.researchgate.net)
2. [www.mdpi.com](http://www.mdpi.com)
3. [www.smartbusinessbox.in](http://www.smartbusinessbox.in)
4. [www.entrepreneur.com](http://www.entrepreneur.com)
5. [www.success.com](http://www.success.com)
6. [www.forbes.com](http://www.forbes.com)
7. [www.globenewswire.com](http://www.globenewswire.com)



Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVIII Elective : IV	21CPU27B	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 thrust 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
<b>CO1</b>	9	9	9	9	9	9	9
<b>CO2</b>	9	9	9	9	9	9	9
<b>CO3</b>	9	9	9	9	9	9	9
<b>CO4</b>	9	9	9	9	1	9	3
<b>CO5</b>	9	9	9	3	1	3	3
<b>Total Contribution of COs to POs</b>	45	45	45	39	29	39	33
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	3.65	4.73	5.15	5.63

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

**Rules Regarding Evaluation of Project Report**  
**Components and Breakup of Marks for evaluation of Project (ESE) under Part III:**

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

SPLIT - UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	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 Practical	21SECPU03	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	KnowledgeLevel
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
<b>Total Contribution of COs to POs</b>	45	45	45	15	15	45	27
<b>Weighted Percentage of COs Contribution to POs</b>	2.59	2.99	2.99	1.40	2.45	5.94	4.61

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

**A. BUSINESS CORRESPONDENCE AND OFFICE METHODS**

**(5 Hrs)**

1. Filling up of e-money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blueprint/sketch of an office.
5. Filling of papers.
6. Handling e-mail.

**B. ACCOUNTING**

**(5 Hrs)**

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

**C. COSTACCOUNTING**

**(5 Hrs)**

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

**D. TAXATION**

**(5 Hrs)**

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

**E. SECRETARIALPRACTICE**

**(5 Hrs)**

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

**F. MARKETING**

**(5 Hrs)**

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

**G.INVESTMENTMANAGEMENT**

**(5 Hrs)**

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

**H.STATISTICS**

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

**I. COMMERCIAL LAW**

**(5 Hrs)**

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

**J. BANKING**

**(4 Hrs)**

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

**K. GENERAL**

**(4 Hrs)**

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