



**PERIYAR UNIVERSITY**  
**SALEM – 636011**

**Syllabus**

**B.Com. CORPORATE SECRETARYSHIP**  
**(SEMESTER PATTERN)**

(For Candidates admitted from 2023-2024 onwards)

# Content

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## **1. PREAMBLE**

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

## **2. PROGRAM LEARNING OUTCOMES**

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

### **a. NATURE AND EXTENT OF THE PROGRAMME**

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

### **b. AIM OF THE PROGRAMME**

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

### c. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

### d. PROGRAMME EDUCATIONAL OBJECTIVES:

POs	Description
PEO1	<b>Critical Thinking:</b> Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking
PEO2	<b>Effective Communication:</b> To express their views through effective communication and gain the ability to connect to people in business environment
PEO3	<b>Apply Reasoning:</b> The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
PEO4	<b>Professional Ethics:</b> Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
PEO5	<b>Environment and Sustainability:</b> Apply the knowledge gained in the curriculum for the development of sustainable environment
PEO6	<b>Effective functioning:</b> Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment.
PEO7	<b>Life Long Learning Self Learning:</b> Instill a sense of lifelong learning based on self-interest in accordance with the changing scenario to retain competency.

**. e. PROGRAMME OUTCOMES:**

**On completion of the programme the students can**

<b>POs</b>	<b>Description</b>
<b>PO1</b>	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
<b>PO2</b>	Gain analytical skills in the field of accounting and taxation.
<b>PO3</b>	Determine the professional ethics of the business and contribute for community living and nation building.
<b>PO4</b>	Enhance communication skills, team work, group dynamics and leadership qualities.
<b>PO5</b>	Provide solutions to overcome the challenges in the area of finance and administration.

**f. Program Specific Objectives (PSOs)**

<b>PSOs</b>	<b>Description</b>
<b>PSO1</b>	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
<b>PSO2</b>	Imparting specific knowledge on Company law and secretarial practice.
<b>PSO3</b>	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
<b>PSO4</b>	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
<b>PSO5</b>	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

### **Highlights of the Revamped Curriculum:**

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘\_Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

**Value additions in the Revamped Curriculum:**

<b>Semester</b>	<b>Newly introduced Components</b>	<b>Outcome / Benefits</b>
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens gives rise to a new perspective.	<ul style="list-style-type: none"> <li>➤ Instill confidence among students</li> <li>➤ Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>➤ Industry ready graduates</li> <li>➤ Skilled human resource</li> <li>➤ Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.</li> </ul>
		<ul style="list-style-type: none"> <li>➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.</li> </ul>
<b>III, IV, V &amp; VI</b>	Elective papers	<ul style="list-style-type: none"> <li>➤ Strengthening the domain knowledge</li> <li>➤ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>➤ Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.</li> </ul>

<b>IV</b>	Elective Papers	<ul style="list-style-type: none"> <li>➤ Exposure to industry moulds students into solution providers</li> <li>➤ Generates Industry ready graduates</li> <li>➤ Employment opportunities enhanced</li> </ul>
<b>V Semester</b>	Elective papers	<ul style="list-style-type: none"> <li>➤ Self-learning is enhanced</li> <li>➤ Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Elective papers	<ul style="list-style-type: none"> <li>➤ Enriches the study beyond the course.</li> <li>➤ Developing a research framework and presenting their independent and intellectual ideas effectively.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>➤ To cater to the needs of peer learners / research Aspirants</li> </ul>
<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	



### Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	<b>23</b>	<b>30</b>		<b>23</b>	<b>30</b>		<b>22</b>	<b>30</b>		<b>25</b>	<b>30</b>		<b>26</b>	<b>30</b>		<b>21</b>	<b>30</b>
<b>Total – 140 Credits</b>																	

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours**

**First Year – Semester-I**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		<b>23</b>	<b>30</b>

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		<b>23</b>	<b>30</b>

**Second Year – Semester-III**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		<b>22</b>	<b>30</b>

**Semester-IV**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		<b>25</b>	<b>30</b>

**Third Year  
Semester-V**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based	22	26
<b>Part-4</b>	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		<b>26</b>	<b>30</b>

**Semester-VI**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based & LAB	18	28
<b>Part-4</b>	Extension Activity	1	-
	Professional Competency Skill	2	2
		<b>21</b>	<b>30</b>

**Consolidated Semester wise and Component wise Credit distribution**

<b>Parts</b>	<b>Sem I</b>	<b>Sem II</b>	<b>Sem III</b>	<b>Sem IV</b>	<b>Sem V</b>	<b>Sem VI</b>	<b>Total Credits</b>
<b>Part I</b>	3	3	3	3	-	-	12
<b>Part II</b>	3	3	3	3	-	-	12
<b>Part III</b>	13	13	13	13	22	18	92
<b>Part IV</b>	4	4	3	6	4	1	22
<b>Part V</b>	-	-	-	-	-	2	2
<b>Total</b>	23	23	22	25	26	21	<b>140</b>

**\*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

<b>Methods of Evaluation</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	75 Marks
	Total	100 Marks
<b>Methods of Assessment</b>		
<b>Recall (K1)</b>	Simple definitions, MCQ, Recall steps, Concept definitions	
<b>Understand/ Comprehend (K2)</b>	MCQ, True/False, Short essays, Concept explanations, Short summary or Overview	
<b>Application (K3)</b>	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
<b>Analyze (K4)</b>	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
<b>Evaluate (K5)</b>	Longer essay/ Evaluation essay, Critique or justify with pros and cons	
<b>Create (K6)</b>	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

### 3. COURSE STRUCTURE

#### Credit Distribution for B. Com (Corporate Secretaryship)

#### FIRST YEAR - SEMESTER-I

Part	List of Courses	Credit	No. of Hours/Week
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CC I - Financial Accounting**	5	5
	Core Course – CC II -Corporate Correspondence	5	5
	<b>Elective</b> Generic/ <b>Discipline Specific Elective I</b> Corporate E-Management	3	4
Part-4	Skill Enhancement Course SEC-1 (NME) a. Basics Personal Finance & Investment Management or b. Logistics Management	2	2
	Skill Enhancement Course (Foundation Course) - FC – Fundamental Concepts of Accounting & Commerce	2	2
<b>Total</b>		23	30

#### FIRST YEAR- SEMESTER-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	4
<b>Part-IV</b>	<b>Overview of English language Communication</b>	<b>2</b>	<b>2</b>
Part-3	Core Course – CC III -Advanced Financial Accounting**	5	5
	Core Course – CC IV - Corporate Management	5	5
	<b>Elective</b> Generic/ <b>Discipline Specific Elective-II</b> Securities Laws & Regulation of Financial Markets	3	4
Part-4	Skill Enhancement Course -SEC-2 (NME) a. Every day banking Or b. Emotional Intelligence	2	2
	Skill Enhancement Course –SEC-3 Fundamentals of Auditing	2	2
<b>Total</b>		25	30

## SECOND YEAR -SEMESTER-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CC V - Corporate Accounting**	5	5
	Core Course – CC VI - GST & Customs Law	5	5
	<b>Elective Generic/</b> Discipline Specific <b>Elective-III</b> Business Economics	3	4
Part-4	Skill Enhancement Course-SEC-4 Business Building Skills	1	1
	NMSDC-Digital Skills for Employability-Digital Skills	2	2
	Environment Studies	-	1
	<b>Health and Wellness</b>	<b>1</b>	<b>-</b>
	<b>Total</b>	23	30

## SECOND YEAR - SEMESTER-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CC VII - Specialised Company Accounts**	5	5
	Core Course – CC VIII - Company Law & Secretarial Practice	5	5
	<b>Elective Generic/</b> Discipline Specific <b>Elective-IV</b> Business Statistics**	3	3
Part-4	<b>Financial Modelling &amp; Valuation (For Salem District)</b>	<b>2</b>	<b>2</b>
	<b>Income Tax &amp; GST (For Dharmapuri and Krishnagiri Districts)</b>		
	<b>Tally with GST For Namakkal District)</b>		
	Skill Enhancement Course SEC-7- Professional Skills for Corporate World	2	2
	Environment Studies	2	1
	<b>Total</b>	25	30

### THIRD YEAR - SEMESTER-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Course – CC IX - Management Accounting**	4	5
	Core Course – CC X - Income Tax Law & Practice I**	4	5
	Core Course CC -XI - Business Laws	4	5
	<b>Core Course –/ Project with viva- voce CC -XII - Institutional Training</b>	4	5
	Elective Generic/ <b>Discipline Specific Elective -V</b> a. Corporate Governance & Business Ethics OR b. Industrial Laws	3	4
	<b>Elective Generic/ Discipline Specific Elective -VI</b> a. Basics of Research Methodology OR b. Entrepreneurial Development	3	4
Part-4	Value Education	2	2
	Summer Internship /Industrial Training	2	-
<b>Total</b>		26	30

### THIRD YEAR - SEMESTER-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Course – CC XIII - Cost Accounting**	4	6
	Core Course – CC XIV - Income Tax Law & Practice-II**	4	6
	Core Course – CC XV - Banking Theory Law & Practice	4	6
	<b>Elective</b> Generic/ <b>Discipline Specific Elective -VII</b> a. Knowledge Management OR b. Office Management	3	5
	<b>Elective</b> Generic/ <b>Discipline Specific Elective -V III</b> a. Financial Management OR b. Modern Marketing Management	3	5
Part-4	Professional Competency Skill - Training for Competitive Examinations	2	2
Part-5	Extension Activity	1	-
<b>Total</b>		21	30
<b>Total Credits 143</b>			

## CORE I - FINANCIAL ACCOUNTING

<b>COURSE CODE: CC1</b>	<b>Paper No 1</b>	<b>Year and Semester: I year/I semester</b>	<b>Pre-Requisite: Knowledge of basic accounts</b>	<b>Total Hours / week</b> <b>5</b> <b>(L+T+P)</b>		
<b>Lead to other courses</b>	<b>Study of Advanced Financial Accounting</b>			<b>L</b>	<b>T</b>	<b>P</b>
				<b>5</b>	<b>0</b>	<b>0</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>		<b>Credits: 5</b>			

### LEARNING OBJECTIVES

1. To understand the fundamentals of accounting and the preparation of financial statements
  2. To gain knowledge on accounting for non-Trading organisations.
  3. To learn the accounting concepts relating to Single Entry System
  4. To understand the basics of Account Current and Average due date
  5. To impart knowledge on the different types of depreciation methods

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>FINANCIAL ACCOUNTING</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4, K5
<b>CO2</b>	Explain and preparation of Income and Expenditure account and balance sheet for non-trading organisations.	K1, K2, K3, K4, K5,
<b>CO3</b>	Accounting under single entry system	K1, K2, K3, K4,
<b>CO4</b>	Knowledge of Average due date and account current	K1, K2
<b>CO5</b>	Classify, apply and compute the different methods of depreciation	K1, K2, K3

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.



**UNIT I: FINAL ACCOUNTS (20 Hours)**

Preparations of final Accounts of a Sole Trading Concern – Adjustments - Closing stocks - Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.

**UNIT II: ACCOUNTS FOR NON- TRADING CONCERN (15 Hours)**

Receipts and Payments-Income and expenditure - Balance sheet of non-trading organization

**UNIT III: SINGLE ENTRY SYSTEM (20 Hours)**

Meaning and features of Single entry and double entry System - Methods of calculation of profit – statement of Affairs Method - conversion method.

**UNIT IV: AVERAGE DUE DATE AND ACCOUNT CURRENT (20 Hours)**

Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method  
Insurance claims - Average clause (Loss of stock only).

**UNIT V: DEPRECIATION (15 Hours)**

Meaning - Causes of depreciation -- Methods of providing Depreciation – Straight line Method - Diminishing Balance Method

**RECOMMENDED TEXT BOOKS:**

1. T.S. Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S. Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan. Financial accounting, Vidhya publications.

**REFERENCES:**

4. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. New Delhi.

**E-Resources:**

www.accountingcoach.com  
www.accountingstudyguide.com  
[www.futureaccountant.com](http://www.futureaccountant.com)

**CO-PO-PSO MAPPING**

CO/PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 2 - CORPORATE CORRESPONDENCE

<b>COURSE CODE: CC2</b>	<b>Paper No 2</b>	<b>Year and Semester: I year/ I semester</b>	<b>Pre-Requisite: Knowledge of Communication</b>	<b>Total Number of hours / weeks: 5</b>		
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>P</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 5</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To inherit the knowledge on introduction to communication.
2. To analyze the different types of communication.
3. To demonstrate the knowledge communication in business environment
4. To learn the basic understanding of drafting of legal deeds and documents.
5. To make the students to understand the drafting of responses and replies.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>CORPORATE CORRESPONDENCE</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Inherit the knowledge on introduction to communication.	<b>K1, K2</b>
<b>CO2</b>	Identify & analyses the different types of communication.	<b>K2, K3</b>
<b>CO3</b>	Develop and demonstrate the knowledge communication in business environment.	<b>K3, K4</b>
<b>CO4</b>	Learn the basic understanding of drafting of legal deeds and documents.	<b>K1, K2, K3</b>
<b>CO5</b>	Enlighten the methods of drafting response and replies.	<b>K4, K5, K6</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I: INTRODUCTION TO COMMUNICATION**

**(10 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.

**UNIT II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (10 Hours)**

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

**UNIT III: COMMUNICATION IN CORPORATE ENVIRONMENT**

**(10 Hours)**

Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

**UNIT IV: DRAFTING OF DOCUMENTS**

**(15 Hours)**

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

**UNIT V: DRAFTING REPLIES & RESPONSES**

**( 15 Hours)**

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports -Response to media replies – Crisis communication.

**RECOMMENDED TEXT BOOKS**

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai,3rd Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.
3. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002

**REFERENCE BOOKS:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
7. William H. Shaw, Business Ethics – Thomson Publications

**WEB SOURCES:**

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. [www.newagepublishers.com](http://www.newagepublishers.com)
3. [www.managementstudyguide.com](http://www.managementstudyguide.com)
4. [www.businesscommunication.org](http://www.businesscommunication.org)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	3	3	1	1	1	2	3	3
<b>CO2</b>	3	1	3	3	1	1	1	2	3	3
<b>CO3</b>	3	1	3	3	3	1	1	2	3	3
<b>CO4</b>	3	1	3	3	2	3	3	2	3	3
<b>CO5</b>	3	1	3	3	3	3	3	2	3	3
<b>Average</b>	3	1	3	3	2	1.8	1.8	2	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (DISCIPLINE SPECIFIC) - I**  
**CORPORATE E-MANAGEMENT**

<b>COURSE CODE: EC 1</b>	<b>Paper No 3</b>	<b>Year and Semester: I year/I semester</b>	<b>Pre-Requisite: Knowledge of Commerce</b>	<b>Total Hours / Week: 4</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>		<b>Credits: 3</b>	<b>2</b>	<b>1</b>	<b>1</b>

**LEARNING OBJECTIVES**

1. To teach the basics of Computer and devices
2. To enlighten about the operating systems hardware, software
3. To introduce the concept of internet
4. To introduce the basics of Multimedia
5. To teach about E-Commerce

**COURSE OUTCOMES-COGNITIVE LEVEL MAPPING**

<b>COS</b>	<b>CORPORATE E-MANAGEMENT</b>	<b>COGNITIVE LEVELS</b>
CO1	Define computer, its classification and uses in business.	<b>K1, K2</b>
CO2	Discuss and explain the operating system, hardware and software and computer networks.	<b>K1, K2, K3</b>
CO3	Demonstrate a basic use of internet, email in current scenario and be aware of it.	<b>K2, K3</b>
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	<b>K3, K4</b>
CO5	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	<b>K2, K3, K4</b>

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exposure at lab and class presentations.

**Note:** This paper is to be handled by Corporate Secretaryship Department faculty. These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**UNIT I INTRODUCTION TO COMPUTERS (10 Hours)**

Introduction to computers –Characteristics - Classification –Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

**UNIT II OPERATING SYSTEM (10 Hours)**

Concept of Operating System – Functions - Advantages – Classification - Assembler, Compiler, Interpreter– Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

**UNIT III INTRODUCTION TO INTERNET (15 Hours)**

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail.

**UNIT IV MULTIMEDIA (15 Hours)**

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

**UNIT V E-COMMERCE (10 Hours)**

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

**RECOMMENDED TEXT BOOKS:**

1.Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon -Engineering.

Fundamentals of Information Technology - Alexix Leon, MathewLeon

**REFERENCE BOOKS:**

1. Every Students guide to Internet. – John Callahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – Margham Publications.

**WEB SOURCES:**

1. <https://edu.gcfglobal.org/>
2. [https://onlinecourses.swayam2.ac.in/cec19\\_cs06/preview](https://onlinecourses.swayam2.ac.in/cec19_cs06/preview)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	3	3	1	1	1	2	3	3
<b>CO2</b>	3	1	3	3	1	1	1	2	3	3
<b>CO3</b>	3	1	3	3	1	1	1	2	3	3
<b>CO4</b>	3	1	3	3	1	1	1	3	3	3
<b>CO5</b>	3	1	3	3	1	1	1	3	3	3
<b>Average</b>	3	1	3	3	1	1	1	2.4	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 1

(Non-Major Elective)

### a. BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

<b>COURSE CODE: SEC 2</b>	<b>Paper No 4</b>	<b>Year and Semester:</b>  I year/I semester	<b>Pre-Requisite:</b> <b>Knowledge of finance</b>	<b>Total Hours/week</b>  <b>2</b>		
<b>Lead to other courses</b>	<b>Financial Management</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>4</b>	<b>1</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To make students understand basic concepts of personal finance
2. To enable the students to learn time value of money
3. To impart the knowledge on the power of compounding the money
4. To introduce the concepts of financial planning
5. To identify the various investments options and creating a balanced portfolio.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING	COGNITIVE LEVELS
CO1	Understand and exhibit the skill to plan personal finance	K1, K2
CO2	Learn the time value of money and power of compounding	K2,K3,K4
CO3	Choosing the investment options with required knowledge	K2, K3
CO4	Identify the various investment options	K3, K4
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio	K4,K5,K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies and practical exercises, group working.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

### UNIT I

(5 Hours)

Personal finance importance-Money Management Skills- Time Value of Money – Present Value  
 – Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate  
 – Effective Rate – Real Rate – Power of Compounding Rule 72.



**UNIT II** (5 Hours)

Investment Options -Meaning of Portfolio -creating a balanced investment.

**UNIT III** (5 Hours)

Investment Products and their Applications – Fixed Income Products – Mutual Fund Products  
– Equity Market – Derivatives and Commodities – FOREX

**UNIT IV** (10 Hours)

Real Estate and Other Investments- Risk Profiling – Types of Investment Risks- Goal Based Investment Planning - Selection of Investment Products to achieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.

**UNIT V** (5 Hours)

Insurance – importance-Life Insurance - Medical insurance – General insurance – basics.

**RECOMMENDED BOOKS**

1. Kane, Alex Investments McGraw Hill Education
2. Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill Education

**WEB SOURCES:**

1. <https://www.rbi.org.in>
2. <https://investor.sebi.gov.in/iematerial.html>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	3	1	3	3	3	3
CO3	1	1	1	1	2	3	1	3	3	3
CO4	1	1	1	1	1	2	1	3	3	3
CO5	1	1	2	1	1	2	1	2	3	1
Average	1.2	1.8	2	1.8	2	2.2	1.8	2.8	3	2.6

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 1

(Non-Major Elective)

### b. BASICS OF LOGISTICS MANAGEMENT

<b>COURSE CODE:</b> SEC 2	<b>Paper No 4</b>	<b>Year and Semester:</b> I year/I semester	<b>Pre-Requisite:</b> Knowledge of Commerce	<b>Total Hours/Week:</b>		
<b>Lead to other courses</b>	<b>Professional Management Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>2</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To provide an opportunity to learn the fundamentals of logistics
2. To create and interest in students to explore the field of logistics and allied industries for employment and business

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>BASICS OF LOGISTICS MANAGEMENT</b>	<b>COGNITIVE LEVELS</b>
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

(K1Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

### UNIT I

**(5 Hours)**

Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

### UNIT II

**(10 Hours)**

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.

### UNIT III

**(5 Hours)**

Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services

**UNIT IV****(5 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

**UNIT V****(5 Hours)**

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

**RECOMMENDED TEXT**

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply ChainManagement A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply ChainManagement A Balanced Approach– CENGAGE, New Delhi

**REFERENCE BOOKS:**

1. Agarwal, D.K., \_Textbook of Logistics and Supply Chain Management‘, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. \_Operations Management and Supply ChainManagement‘, McGraw Hill Publications, 13<sup>th</sup> edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. \_Supply Chain Management‘, Pearson EducationIndia, 6<sup>th</sup> edition, 2016.

**E-RESOURCES:**

1. [www.managementstudyguide.com](http://www.managementstudyguide.com)
2. [https://www.tutorialspoint.com/supply\\_chain\\_management/supply\\_chain\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf)
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. [https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny\\_3ANzZMsJJjeuxMg-S0f0hGcn](https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn)

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	1	2	3	3	3	3	1	3	1	3
<b>CO2</b>	1	2	3	3	3	3	1	3	1	3
<b>Average</b>	1	2	3	3	3	3	1	3	1	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## FOUNDATION COURSE -FC

### FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE

<b>COURSE CODE: FC</b>	<b>Paper No 6</b>	<b>Year and Semester: I year/I semester</b>	<b>Pre-Requisite: Basic Knowledge of Accounts and Commerce</b>	<b>Total Hours Week/2</b>		
<b>Lead to other courses</b>	<b>Advanced Accounting and Management Papers</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		2	0	0

### LEARNING OBJECTIVES

1. To provide an overview of accounting concepts
2. To create an insight about the commerce and allied areas covered in the programme.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE	COGNITIVE LEVELS
CO1	Understand and apply the principles of accounting	K1, K2
CO2	Demonstrate an overview of understanding of commerce and allied fields	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

#### UNIT I

**(5 Hours)**

Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software

#### UNIT II

**(5 Hours)**

Financial Statements -- Meaning and contents • Reporting – Different types of accounting- introductions to corporate accounting-Cost Accounting-Management Accounting

#### UNIT III

**(10 Hours)**

Overview of business laws-Company Law-Commercial Law-Industrial law

#### UNIT IV

**(5 Hours)**

Communication-meaning-definition-types-process-Barriers to communication

**UNIT V****(5 Hours)**

Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.

**RECOMMENDED TEXT**

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S . Nafeesa, Financial accounting, MC Graw Hill Education,New Delhi.
3. M.V. Nagarajan . Financial accounting, vidhya publications.
4. N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,Business Management - Margham Publication -Chennai.
5. Elements of Mercantile Law – N.D.Kapoor

**REFERENCES:**

6. S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
7. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.New delhi.
8. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi. 2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons – New Delhi
9. Human Resource Management – V S PRao
10. Human Resource Management –Ashwathappa

**E-Resources:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. <http://www.managementstudyguide.com/>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	3	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

### CORE 3 – ADVANCED FINANCIAL ACCOUNTING

<b>COURSE CODE: CC 3</b>	<b>Paper No 7</b>	<b>Year and Semester: I year/II semester</b>	<b>Pre-Requisite: Knowledge of Financial Accounts</b>	<b>Total Hours/Week:5</b>		
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>		<b>Credits: 5</b>	<b>5</b>	<b>0</b>	<b>0</b>

#### LEARNING OBJECTIVES

On completion of the course the students will be able to

1. Prepare partnership accounts
2. Compute the accounting of dissolution of partnership.
3. Prepare branch accounts.
4. Compute departmental accounting
5. Demonstrate hire purchase and installment system.

#### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	ADVANCED FINANCIAL ACCOUNTING	COGNITIVE LEVELS
CO1	Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	<b>K1, K2</b>
CO2	Examine the process involved during dissolution of a partnership.	<b>K3</b>
CO3	Discuss the concepts of branch accounts and the system involved.	<b>K3, K4, K5</b>
CO4	Explain and apply the concepts and workings of Departmental Accounts	<b>K3, K4</b>
CO5	Relate and apply the provisions of hire purchase system concept.	<b>K1, K2, K3</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

#### UNIT I: PARTNERSHIP ACCOUNTS:

**(20 Hours)**

Admission of a Partner - Retirement of a Partner - Death of a Partner

#### UNIT II: DISSOLUTION OF PARTNERSHIP

**(20 Hours)**

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership firm.

**UNIT III: BRANCH ACCOUNTS:****(20 Hours)**

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit .

**UNIT IV: DEPARTMENTAL ACCOUNTS:****(12 Hours)**

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price

**UNIT V: HIRE PURCHASE SYSTEM:****(18 Hours)**

Hire purchase system – Default and repossession – Instalment system – calculation of profit

**RECOMMENDED TEXTS:**

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan . Advanced Financial Accounting ,vidhya publications
4. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting. S.Chand & Co.New delhi.

**REFERENCE BOOKS:**

1. Principles and practice of Accounting-R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P.Jain & K.L.Narang–Kalyani Publishers.

**E-Resources:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
5. <https://books.google.co.in/books?isbn=8126909935>
6. <https://books.google.co.in/books?isbn=9966254455>
7. <https://books.google.co.in/books?isbn=0470635290>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 4 – CORPORATE MANAGEMENT

<b>COURSE CODE: CC 4</b>	<b>Paper No 8</b>	<b>Year and Semester: I year/II semester</b>	<b>Pre-Requisite: Knowledge of Commerce</b>	<b>Total Hours/Week 5</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 5</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To introduce the management concepts and levels
2. To explain the functions, procedures and decision-making process of the management
3. To provide the fundamental understanding of Human Resource Management
4. To familiarize with the concepts and methods of training and performance appraisal
5. To originate thinking on corporate management and the governing factors

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE MANAGEMENT	COGNITIVE LEVEL
<b>CO1</b>	Understand the basic concepts of management	<b>K1, K2</b>
<b>CO2</b>	Comprehend the significant of management in today's world.	<b>K2</b>
<b>CO3</b>	Discuss the practice to apply management concepts in corporate environment.	<b>K3, K4</b>
<b>CO4</b>	Understand the basics of HRM.	<b>K2</b>
<b>CO5</b>	Apply the concepts of corporate management and the factors for effective governance.	<b>K3, K4</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem Role play, group working

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**(Total Hours 60)**

#### UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES (12 Hours)

Management: Concept - Definition - Role and Functions of a Manager - Levels of Management – Henry Fayol's Principles of Management – Taylors Scientific Management.

#### UNIT II: FUNCTIONS, DECISION MAKING AND PROCEDURES (12 Hours)

Functions of Management - process of Decision Making - Span of Control – Factors determining span – Policies – Procedures and Methods



**UNIT III: HRM – INTRODUCTION (12 Hours)**

Human Resources Management – concept - Human Resources planning - Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement

**UNIT IV: TRAINING AND PERFORMANCE APPRAISAL (12 Hours)**

Induction – Training – Methods – Performance appraisal – Methods – Career Development – Communication – Significance – Co-ordination

**UNIT V: CORPORATE MANAGEMENT AND GOVERNING FACTORS (12 Hours)**

Corporate Management – Significance – Factors governing effective Corporate Management – Five levels of Corporate Management

**RECOMMENDED TEXT BOOKS**

1. Principles of Management, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. Essentials of Management, Weirich and Koontz, McGraw Hill Education

**REFERENCE BOOKS**

1. Principles of Management, L.M. Prasad, Sultan Chand & Sons
2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons
3. Business Management, C.B. Gupta, Sultan Chand & Sons.
4. Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

**E- Learning Resources**

1. [https://www.managementstudyguide.com/what\\_is\\_management.htm](https://www.managementstudyguide.com/what_is_management.htm)
2. <https://iedunote.com/planning-nature-importance-types>
3. <https://creately.com/blog/diagrams/types-of-organizational-charts>
4. [https://www.managementstudyguide.com/delegation\\_of\\_authority.htm](https://www.managementstudyguide.com/delegation_of_authority.htm)
5. <https://www.managementstudyguide.com/coordination.htm>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2

### SECURITIES LAW & REGULATION OF FINANCIAL MARKETS

<b>COURSE CODE: EC 2</b>	<b>Paper No 9</b>	<b>Year and Semester: I year/II semester</b>	<b>Pre-Requisite: Knowledge of Commerce</b>	<b>Total Hours / week 4</b>		
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>		<b>Credits: 3</b>	<b>4</b>	<b>0</b>	<b>0</b>

#### LEARNING OBJECTIVES

1. To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
2. To understand the functioning of stock exchange and related procedures
3. To learn the Mechanism of stock exchange trading
4. To gain knowledge about the various financial instruments
5. To introduce the concept of credit rating and agencies

#### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>SECURITIES LAW &amp; REGULATION OF FINANCIAL MARKETS</b>	<b>COGNITIVE LEVEL</b>
CO1	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	<b>K1, K2</b>
CO2	Explain the role of stock market and the various role played by its intermediaries	<b>K2</b>
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc	<b>K3</b>
CO4	Exhibit the difference between various financial instruments	<b>K4</b>
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	<b>K2, K3</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, use internet to explore knowledge, group working.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 60**

**UNIT–I Primary Market/ New Issue Market (14 Hours)**

Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.

**UNIT – II- Secondary Market Stock Exchange (12 Hours)**

Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

**UNIT – III- Mechanism Of Stock Market Trading (12 Hours)**

Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading – Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options & Swaps.

Market Indexes- SENSEX, NIFTY & CNX NIFTY(Basics)

**UNIT – IV- Financial Instruments in New Issue and Secondary Market (12 Hours)**

Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.

**UNIT V- Credit Rating Agency (10 Hours)**

Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL & CARE

**PRACTICAL ORIENTATION**

- Faculties can encourage students for a Role play – Mock Stock Trading.
- Colleges can have collaboration with share trading Agencies and provide training to students how do they have to trade in capital markets.
- Students can be asked to prepare an assignment on IPO issues made by corporates and a discussion on the same.
- SENSEX points of companies in manufacturing sector, pharmaceuticals, information Technology etc., shall be noted by students. Graphical representation relating to the same can also be submitted.

**RECOMMENDED TEXT BOOKS:**

1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai
2. K.Natrajan, E.Gordon – Financial Market & Services, Himalaya Publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
4. Gupta L C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.

**REFERENCES**

1. Machi Raju H.R – Working of Stock Exchange in India, New Age International.
2. Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.
3. V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New Delhi.

## JOURNALS

1. Taxman – SEBI and Corporate Laws
2. Corporate Law Advisor
3. SEBI Monthly Bulletins
4. NSE yearly Publications

## E-LEARNING RESOURCES

1. <http://corporatefinanceinstitute.com>
2. [www.bseindia.com](http://www.bseindia.com)
3. [www.managementstudyguide.com](http://www.managementstudyguide.com)
4. [www.investopedia.com](http://www.investopedia.com)

### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	3	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3	3	3	3
<b>Average</b>	3	2	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 2

(Non-Major Elective)

### a. EVERY DAY BANKING

<b>COURSE CODE: SEC 2</b>	<b>Paper No 10</b>	<b>Year and Semester: I year/II semester</b>	<b>Pre-Requisite: Knowledge of day-to-day banking</b>	<b>Total Hours / Week: 2</b>		
<b>Lead to other courses</b>	<b>Advanced study on Banking Theory Law &amp; Practice</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>		<b>Credits: 2</b>	<b>1</b>	<b>0</b>	<b>1</b>

### LEARNING OBJECTIVES

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>EVERY DAY BANKING</b>	<b>COGNITIVE LEVEL</b>
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

#### UNIT I

**(5 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

#### UNIT II

**(5 Hours)**

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

**UNIT III****(6 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

**UNIT IV****(6 Hours)**

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

**UNIT V****(8 Hours)**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

**RECOMMENDED TEXT BOOKS**

1. B. Santhanam- Banking & Financial systems, Margham Publications

**REFERENCE BOOKS**

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand & Co.

**WEB SOURCES:**

1. [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.html)

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	3	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 2

(Non-Major Elective)

### b. EMOTIONAL INTELLIGENCE

<b>COURSE CODE: SEC 2</b>	<b>Paper No 10</b>	<b>Year and Semester: I year/II semester</b>	<b>Pre-Requisite: Knowledge on Emotions</b>	<b>Total Hours/Week:2</b>		
<b>Lead to other courses</b>	<b>Creation of Emotional Intelligence</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>2</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>EMOTIONAL INTELLIGENCE</b>	<b>COGNITIVE LEVEL</b>
CO1	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment	<b>K1, K2</b>
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	<b>K3, K4</b>

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests , role plays.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

#### UNIT I

**(5 Horus)**

Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.

#### UNIT II

**(8 Horus)**

Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude  
- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humor and Happiness – Empathetic ability - \* Sensitivity profile – Empowered personality, Self – Empowerment.

#### UNIT III

**(6 Horus)**

Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence- Self care

**UNIT IV****( 6 Hours)**

Self-analysis: Psychological growth and adjustment - Personal Development Plan

**UNIT V****(5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

**RECOMMENDED BOOKS****REFERENCE BOOKS:**

1. Dr. Aparna Chattopadhyaym What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

**WEB SOURCES:**

6. <https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf>
7. <https://globalleadershipfoundation.com/geit/eitest.html>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	3	3	3	1	3	3	3	3
<b>CO2</b>	1	1	3	3	3	1	3	3	3	3
<b>Average</b>	1	1	3	3	3	1	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*



## SKILL ENHANCEMENT COURSE -SEC 3

### FUNDAMENTALS OF AUDITING

<b>COURSE CODE:</b> SEC 3	<b>Paper No</b> 11	<b>Year and Semester:</b> I year/II semester	<b>Pre-Requisite:</b> Basics of Management	<b>Total Hours /Week</b> 2		
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>		<b>Credits: 2</b>	<b>2</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>FUNDAMENTALS OF AUDITING</b>	<b>COGNITIVE LEVEL</b>
CO1	Understanding and remembering the basic process of auditing	<b>K1, K2</b>
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	<b>K3, K4</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

#### UNIT I

**(5 Hours)**

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

#### UNIT II

Errors & Frauds – Principles of Audits-Types of Audits

**(5 Hours)**

#### UNIT III

**(8 Hours)**

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

**UNIT IV****(6 Hours)**

Meaning and types of vouching and verification

**UNIT V****(6 Hours)**

Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors

**RECOMMENDED TEXT BOOKS:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

**REFERENCE BOOKS:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, VijayNicoleImprintsPvt.Ltd.Chennai

**WEBRESOURCE:**

1. [http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. [www.mu.ac.in](http://www.mu.ac.in)
3. [www.learnthat.com](http://www.learnthat.com)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	3	3	3	3	3	3	3	3
<b>CO2</b>	1	1	3	3	3	3	3	3	3	3
<b>Average</b>	1	1	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 5– CORPORATE ACCOUNTING

<b>COURSE CODE: CC 5</b>	<b>Paper No 13</b>	<b>Year and Semester: II year/III semester</b>	<b>Pre-Requisite: Basics of Accounting</b>	<b>Total Hours/Week: 5</b>			
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>T</b>	<b>P</b>	
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>		<b>Credits: 5</b>		<b>5</b>	<b>0</b>	<b>0</b>

### 1. LEARNING OBJECTIVES

2. To enable the students to understand the accounting treatment relating to issue of shares and underwriting of shares.
3. To provide knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
4. To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
5. To enable the students to understand the different methods of valuation of goodwill and shares.
6. To familiarize the students with the Concepts of International and Indian Accounting Standards

## COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE ACCOUNTING	COGNITIVE LEVEL
CO1	Explain the accounting treatment relating to issue of shares and underwriting of shares.	<b>K1, K2</b>
CO2	Understand and apply relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.	<b>K1, K2, K3</b>
CO3	Apply the knowledge in the preparation of financial statements of companies.	<b>K4</b>
CO4	Identify and apply various kinds of valuation of goodwill and shares.	<b>K2, K3</b>
CO5	Familiarization of IFRS and Accounting standards	<b>K1,K2</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes, demonstration of understanding company balance sheets.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**(Total Hours 75)**

**UNIT-I: Shares**

**(20 Hours)**

Issue of Shares Types of Shares - Forfeiture of shares - Reissue of shares – Underwriting of shares - Stock split - Meaning of Redemption - Redemption of preference shares.

**UNIT II: Debentures & Acquisition of Business**

**(18 Hours)**

Meaning Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures - Acquisition of Business – Meaning- Profit Prior to Incorporation.

**UNIT III: Final Accounts**

**(15 Hours)**

Final Accounts Preparation of P & L A/c and Balance Sheet - Managerial Remuneration Calculation and Legal Provisions.

**UNIT IV: Valuation of Shares and Goodwill**

**(15 Hours)**

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill

**UNIT V: Corporate Management and Governing Factors**

**(7 Hours)**

Accounting Standards for Financial Reporting Objectives and uses of financial statements for users - role of accounting standards – development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - adoption or convergence in India - Implementation plan in India – Ind AS - Difference between Ind AS and IFRS.

**RECOMMENDED TEXT BOOKS**

1. S.P. Jain & N.L. Narang , Corporate Accounting, Kalyani Publications.
2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai\
3. P.Radhika & Anita Raman, Corporate Accounting. McGraw Hill Education, New Delhi.
4. M.V. Nagarajan .Corporate Accounting vidhya publications.

**REFERENCE BOOKS**

Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

**WEBRESOURCES:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 6 – GST & CUSTOMS LAW

<b>COURSE CODE: CC 6</b>	<b>Paper No 14</b>	<b>Year and Semester: II year/III semester</b>	<b>Pre-Requisite: Basics of Commerce</b>	<b>Total Hours /Week 5</b>		
<b>Lead to other courses</b>	<b>Advanced Tax Laws</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 5</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To familiarize students with history of taxation
2. To enable the students to understand the Customs Act
3. To initiate knowledge of GST among students
4. To enable students to gain knowledge on GST taxation
5. To impart knowledge on registration under GST

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>GST &amp; CUSTOMS LAW</b>	<b>COGNITIVE LEVEL</b>
CO1	Classification and methods tax system in India, objective of taxation and canons of taxation.	<b>K1, K2</b>
CO2	Outline the concepts definitions and types of customs duties.	<b>K1, K2, K3</b>
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.	<b>K2</b>
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	<b>K1, K2</b>
CO5	Compile the various provisions and importance for registration and cancellation	<b>K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations using gst website, case studies, class presentations, discussion on gst news from news papers and journals.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 75**

#### UNIT I: HISTORY OF TAXATION

**(15 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India -Classification of Taxes.

#### UNIT II: CUSTOMS ACT 1962

**(15 Hours)**

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty –

Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

### UNIT III: INTRODUCTION TO GST

(15 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

### UNIT IV: INTRODUCTION TO TAXABLE EVENTS UNDER GST (15 Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions

### UNIT V: INTRODUCTION TO REGISTRATION UNDER GST (15 Hours)

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

### RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

### REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

### WEBRESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3	3	2	3	3	3
<b>CO2</b>	3	3	3	2	3	3	2	3	3	3
<b>CO3</b>	3	3	3	2	3	3	2	3	3	3
<b>CO4</b>	3	3	3	2	3	3	2	3	3	3
<b>CO5</b>	3	3	3	2	3	3	2	3	3	3
<b>Average</b>	3	3	3	2	3	3	2	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## ELECTIVE COURSE (GENERIC) - III

### BUSINESS ECONOMICS

<b>COURSE CODE: EC 3</b>	<b>Paper No 15</b>	<b>Year and Semester:II year/IV semester</b>	<b>Pre-Requisite: Basics of Economics</b>	<b>Total hours / Week 4</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

#### LEARNING OBJECTIVES

1. To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
2. To impart knowledge on demand supply and related concepts.

To impart knowledge on consumer behaviour

3. To introduce different laws of business economics
4. To explain the techniques of product pricing

#### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>BUSINESS ECONOMICS</b>	<b>COGNITIVE LEVEL</b>
CO1	Discuss the basics of economics and various concepts.	<b>K1, K2</b>
CO2	Understand demand and supply.	<b>K2</b>
CO3	Develop a basic understanding of consumer behaviour.	<b>K3,K4,K5,K6</b>
CO4	Understanding of production function and BEA	<b>K1, K2</b>
CO5	Comprehend the various product pricing methods adopted under different types of competition	<b>K1, K2</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, survey on consumer behaviour and analysis, examples fo pricing strategies, Quizzes, role plays.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.



**Total Hours: 60**

**UNIT-I**

**(12 Hours)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle - Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**UNIT-II**

**(12 Hours)**

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT-III**

**(12 Hours)**

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT-IV**

**(12 Hours)**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

**UNIT-V**

**(12 Hours)**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods-

**RECOMMENDED TEXTS**

1. S. Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

**REFERENCE BOOKS**

1. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai–4.
2. Peter Michelson and Andrew Mann, Economics for Business - Thomas Nelson Australia  
-Can -004603454.
3. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.  
H.L. Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi

**WEBRESOURCES**

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. <https://libraries.ou.edu/business>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	3	2	2	3	1	3	1	3
<b>CO2</b>	1	1	3	2	2	3	1	3	1	3
<b>CO3</b>	1	1	3	2	2	3	1	3	1	3
<b>CO4</b>	1	1	3	2	2	3	1	3	1	3
<b>CO5</b>	1	1	3	2	2	3	1	3	1	3
<b>Average</b>	1	1	3	2	2	3	1	3	1	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 4

### Business Building Skills

<b>COURSE CODE: SEC 4</b>	<b>Paper No 16</b>	<b>Year and Semester: II year/III semester</b>	<b>Pre-Requisite: Basics of Commerce</b>	<b>Total hours / Week 1</b>		
<b>Lead to other courses</b>	<b>Entrepreneurial Development</b>			L	T	P
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 1</b>		<b>1</b>	<b>0</b>	<b>1</b>

### Learning Objectives:

1. To introduce the practical aspects of business
2. To impart knowledge on the different forms of business entities
3. To highlight the importance of innovation and creativity
4. To gain basic knowledge on Intellectual Property rights
5. To create awareness about national and state level entrepreneurial ecosystem

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	Business Building Skills	COGNITIVE LEVEL
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 15**

#### UNIT I

**(3 Hours)**

Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.

#### UNIT II

**(3 Hours)**

Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.

**UNIT III****(3 Hours)**

Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.

**UNIT IV****(3 Hours)**

Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.

**UNIT V****(3 Hours)**

Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.

Reference Text books:

**RECOMMENDED TEXT BOOKS:**

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

**REFERENCE BOOKS:**

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3<sup>rd</sup> Edition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2<sup>nd</sup> Edition, JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship-Theory,ProcessandPractice,9<sup>th</sup> Edition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6<sup>th</sup> Edition,TataMcGraw-HillEducationPvt.Ltd.,2006.

**WEB RESOURCES:**

1. <https://www.msde.gov.in/>
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>
4. [www.managementstudyguide.com](http://www.managementstudyguide.com)
5. [www.quintcareers.com](http://www.quintcareers.com)
6. [www.entrepreneur.com](http://www.entrepreneur.com)
7. [www.makeinindia.com](http://www.makeinindia.com)
8. <https://aatmanirbharbharat.mygov.in>
9. [https://onlinecourses.nptel.ac.in/noc22\\_mg98/preview](https://onlinecourses.nptel.ac.in/noc22_mg98/preview)

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	3	1	1	1	1	3	3	3
<b>CO2</b>	1	1	1	3	3	3	1	3	3	3
<b>CO3</b>	1	1	1	2	1	1	1	3	3	3
<b>CO4</b>	1	1	1	2	2	1	1	3	3	3
<b>CO5</b>	2	2	3	2	2	3	1	3	3	3
<b>Average</b>	<b>1.6</b>	<b>1.2</b>	<b>1.8</b>	<b>2</b>	<b>1.8</b>	<b>1.8</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>

**10. (Correlation level: 3 – Strong 2-Medium 1-Low)**

**SKILL ENHANCEMENT COURSE -SEC 5**  
**GST FILLING OF RETURNS**

<b>COURSE CODE: SEC 5</b>	<b>Paper No 17</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basics of GST</b>	<b>Total hours / Week 2</b>		
<b>Lead to other courses</b>	<b>Practical Filing of GST</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>1</b>	<b>0</b>	<b>1</b>

**LEARNING OBJECTIVES**

1. To impart an overview of GST
2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

**COURSE OUTCOMES-COGNITIVE LEVEL MAPPING**

<b>COS</b>	<b>GST FILLING OF RETURNS</b>	<b>COGNITIVE LEVEL</b>
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	<b>K1, K2, K3,K4</b>
CO2	Knowledge of GST return process	<b>K5, K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

**UNIT I**

**(5 Hours)**

GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST

**UNIT II**

**(7 Hours)**

Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions-Accounts and record-Time, Place and value of supply

**UNIT III**

**(6 Hours)**

Procedure for registration under GST-Procedure for GST Payments and Refunds

**UNIT IV**

**(5 Hours)**

GST Rates & HSN Codes-Input tax credit

**UNIT V**

**(7 Hours)**

E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST-

## RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

## REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

## WEBRESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

## CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 7 – SPECIALISED COMPANY ACCOUNTS

<b>COURSE CODE: CC 7</b>	<b>Paper No 19</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basics of Corporate Accounting</b>	<b>Total hours / Week 5</b>		
<b>Lead to other courses</b>	<b>Professional Courses</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 5</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To understand the accounting procedure relating to amalgamation, absorption & external reconstruction
2. To familiarize with the liquidation of companies.
3. To understand the application of accounting transactions in holding companies
4. To learn the accounting of banking companies
5. To gain knowledge on accounting for insurance companies.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>SPECIALISED COMPANY ACCOUNTS</b>	<b>COGNITIVE LEVEL</b>
CO1	Understand and apply the knowledge on reconstruction of companies	<b>K1, K2, K3</b>
CO2	Discuss and analyse the liquidation process of companies and accounting procedures for the same	<b>K2, K3, K4</b>
CO3	Prepare the consolidation accounts of holding and subsidiary companies	<b>K3</b>
CO4	Understand the accounting statements of Banking Companies	<b>K3, K4</b>
CO5	Understanding the process of Insurance Accounting	<b>K3, K4</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, Case studies on reconstruction of companies, merger of banks and liquidation process, exploring the annual reports of banking companies and insurance companies

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

**UNIT I – Amalgamation, Absorption & External Reconstruction (18 Hours)**

Amalgamation-Meaning- Types- Methods of Calculating Purchase Consideration- Applicability of AS 14 – Absorption and External Reconstruction - Journal Entries in The Books of Transferor and Transferee Companies, Revised Balance Sheet (Excluding Inter-Company Holdings) Simple Problems Only.

**UNIT II- Liquidation of Companies (12 Hours)**

Liquidation - Meaning – Modes of Winding Up – Order of Payment – Liquidator's Remuneration – Liquidator's Final Statement of Receipts & Payments (Statement of Affairs Excluded)

**UNIT III- Consolidated Financial Statements (15 Hours)**

Holding Company – Subsidiary Company – Elimination of Investments – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts.

**UNIT IV- Accounting for Banking Companies (15 Hours)**

Bank Accounts – Non-Performing Assets (NPA) – Provision for Doubtful Debts – Rebate on Bills Discounted - Asset Classification – Preparation of Profit and Loss Account – Preparation of Balance Sheet (New Format)

**Module V- Accounting for Insurance Companies (15 Hours)**

Insurance Company Accounts - Accounting of General Insurance Companies - Life Insurance, Fire & Marine Insurance - Preparation of Final Accounts of Insurance Companies as Per Revised Format (Simple Problems Only)

**PRACTICAL ORIENTATION**

- The restructuring which has been taken place in the form of amalgamation and mergers and takeovers shall be discussed by the faculties.
- Students can be instructed to take a seminar and prepare a PPT on restructuring methods. A group discussion shall be made among students stating the role of liquidators and how he has to prepare the liquidator's final statement of Accounts.
- A visit to a Bank and Insurance company shall be arranged to students. It enables them to understand the important revenue and expenses in the relevant sector. Students can be encouraged to prepare a model consolidated financial statement with imaginary figure.

**RECOMMENDED TEXT BOOKS**

1. Corporate Accounting - R.L. Gupta & Radhasamy – Sultan Chand Publications
2. Corporate Accounting - T.S. Reddy & Dr. A. Murthy- Margham Publications

**REFERENCE BOOKS**

1. Company Accounts – Jain & Narang – Kalyani Publishers
2. Advanced Corporate Accounting - Radhika and Anita Raman – McGraw Hill Publications

**WEBRESOURCES**

1. <https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zTGUQ>
2. <http://www.accounting.pl/en/liquidations>



**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 8 – COMPANY LAW & SECRETARIAL PRACTICE

<b>COURSE CODE: CC 8</b>	<b>Paper No 20</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basics of Management</b>	<b>Total hours / Week 5</b>			
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>	
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>		<b>Credits: 5</b>		<b>4</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To Impart a detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary
2. To introduce the key documents and various types of shares
3. To educate about the members and shareholders of a company
4. To impart knowledge on various types of meetings and managerial personnel of a company
5. To impart knowledge on various types of winding ups of a company.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>COMPANY LAW &amp; SECRETARIAL PRACTICE</b>	<b>COGNITIVE LEVEL</b>
CO1	Understanding about the basic concepts of a company and role of company Secretary	<b>K1, K2</b>
CO2	Knowledge about prospectus and shares and various types under each.	<b>K1, K2, K3</b>
CO3	Detailed understanding about the members and shareholders of the Company	<b>K2</b>
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a Company	<b>K2, K3,</b>
CO5	Understanding the various types of winding up processes of a company.	<b>K2, K3</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstration using MOA, AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY (12 Hours)**

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

**UNIT II - PROSPECTUS & SHARECAPITAL (15 Hours)**

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

**UNIT III - MEMBERS AND SHAREHOLDERS (12 Hours)**

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

**UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS (12 Hours)**

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel  
– Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting  
– Role and composition – Powers of the board – Notice, Agenda, minutes and resolution  
– Secretarial duties in meetings.

**UNIT V - WINDING UP (12 Hours)**

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Specialcourts – Mediation and Conciliation panel.

**Practical orientation** – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

**RECOMMENDED TEXTBOOKS**

1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand & Sons
2. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
3. V.Balachandran and M.Govindarajan – A Student Handbook on

- Company Law and Practice, Vijay Nicole Prints, Chennai
- Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

### REFERENCE BOOKS

- Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
- Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan
- Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
- Taxman's Companies Act 2013 - Taxman Publications, New Delhi
- Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.

### JOURNALS:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

### WEBRESOURCES:

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.icsi.edu](http://www.icsi.edu)
- [www.clioindia.com](http://www.clioindia.com)

### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	3	3	3	3	3	3	3	3
<b>CO2</b>	3	1	3	3	3	3	3	3	3	3
<b>CO3</b>	3	1	3	3	3	3	3	3	3	3
<b>CO4</b>	3	1	3	3	3	3	3	3	3	3
<b>CO5</b>	3	1	3	3	3	3	3	3	3	3
<b>Average</b>	3	1	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## ELECTIVE COURSE (GENERIC) - IV

### BUSINESS STATISTICS

<b>COURSE CODE: EC 4</b>	<b>Paper No 21</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basics of Commerce</b>	<b>Total hours / Week 3</b>		
<b>Lead to other courses</b>	<b>Professional and Competitive Examinations</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

#### LEARNING OBJECTIVES

1. To communicate the origin and basics about the statistics
2. To gain knowledge on measures of central tendency and measures of variation
3. To impart knowledge on Correlation and Regression analysis
4. To understand the Time series analysis
5. To learn about various types and of index numbers and their calculations

#### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

<b>COS</b>	<b>BUSINESS STATISTICS</b>	<b>COGNITIVE LEVEL</b>
CO1	Understanding of basics of Statistics and collection and tabulation of data presentation using various types of diagrams and charts	<b>K1, K2, K3</b>
CO2	Calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD	<b>K3, K4</b>
CO3	Performing correlation and regression analysis using various methods	<b>K4, K5</b>
CO4	Analysis of time series data using various methods	<b>K3, K4, K5</b>
CO5	Analysis and construction of Index numbers using various methods and exhibiting the concepts of statistical quality control	<b>K5, K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

#### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, surveys

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

#### UNIT-I Introduction

(12 Hours)

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data-  
Presentation of Statistical Data-Graphs and Diagrams

## **UNIT-II**

**(12 Hours)**

### **Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve

## **UNIT-III Correlation and Regression Analysis**

**(12 Hours)**

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

## **UNIT- IV Time Series**

**( 12 Hours)**

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

## **UNIT-V Index Numbers**

**(12 Hours)**

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation - Customer Price Index and Its Uses- Statistical Quality Control

### **RECOMMENDED TEXTS**

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics –P.R.Vital- Margham Publications.
3. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

### **REFERENCE BOOKS**

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company
3. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
4. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
5. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited, 2013

### **WEBRESOURCES**

<https://books.google.co.in/books?isbn=8122415229>  
<https://books.google.co.in/books?isbn=8131301362>  
<https://books.google.co.in/books?isbn=8122415229>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	3	3	2	3	2	1	3	3	3
<b>CO2</b>	1	3	3	2	3	2	1	3	3	3
<b>CO3</b>	1	3	3	2	3	2	1	3	3	3
<b>CO4</b>	1	3	3	2	3	2	1	3	3	3
<b>CO5</b>	1	3	3	2	3	2	1	3	3	3
<b>Average</b>	1	3	3	2	3	2	1	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## SKILL ENHANCEMENT COURSE -SEC 6

### TALLY ACCOUNTING SOFTWARE

<b>COURSE CODE: SEC 6</b>	<b>Paper No 22</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basic Accounting Knowledge</b>	<b>Total hours / Week 2</b>		
<b>Lead to other courses</b>	<b>Practical applicability in work Environment</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>1</b>	<b>0</b>	<b>1</b>

### LEARNING OBJECTIVES

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

### COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTING SOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report Generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

**Note: This paper is to be handled by Corporate Secretaryship Department faculty.**

These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

#### UNIT I - Introduction and Accounting Features of Tally: (3 Hours)

Introduction to tally - salient features of tally - accounting features of tally

#### UNIT II (4 Hours)

Components of tally – create a company - select company - shut a company - alter a company - delete a company

#### UNIT III (6 Hours)

Introduction to groups –single and multiple group creation, display and altering

#### UNIT IV (7 Hours)

Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering –



**UNIT V - Accounting Features of Tally:****(10 Hours)**

Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – daybook

**RECOMMENDED TEXT BOOKS**

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

**REFERENCE BOOKS**

1. Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

**WEBRESOURCES:**

1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
2. <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
3. <https://tallyonlinetraining.com>
4. <https://www.tallyacademy.in>
5. <https://help.tallysolutions.com>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**SKILL ENHANCEMENT COURSE -SEC 7**  
**PROFESSIONAL SKILL FOR CORPORATE WORLD**

<b>COURSE CODE: SEC 7</b>	<b>Paper No 23</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Knowledge of Management</b>	<b>Total hours / Week</b>		
				2		
<b>Lead to other courses</b>	<b>Practical Applicability</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>1</b>	<b>1</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To impart all the skills required to work in a Corporate Environment
2. To educate about the importance of Etiquettes at work place and work life balance.

**COURSE OUTCOMES-COGNITIVE LEVEL MAPPING**

<b>COS</b>	<b>PROFESSIONAL SKILL FOR CORPORATE WORLD</b>	<b>COGNITIVE LEVEL</b>
CO1	Knowledge about the basic skill set and grooming	K1, K2, K3, K5, K6
CO2	Understanding and exhibition of Business Etiquettes	K3, K4, K5, K6

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I**

**(5 Hours)**

Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-

**UNIT II**

**(5 Hours)**

Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women

**UNIT III**

**(7 Hours)**

Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.

**UNIT IV****(7 hours)**

Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance

**UNIT V****(6 Hours)**

Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette

**REFERENCE BOOKS**

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

**WEBRESOURCES**

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html>

<https://archive.org/details/essentialguideto00chan/page/n1/mode/2up>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	3	3	3	1	1	3	3	3
<b>CO2</b>	1	1	3	3	3	1	1	3	3	3
<b>Average</b>	1	1	3	3	3	1	1	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ENVIRONMNETAL STUDIES**

<b>COURSE CODE: EVS</b>	<b>Paper No 25</b>	<b>Year and Semester: II year/IV semester</b>	<b>Pre-Requisite: Basic</b>	<b>Total hours / Week: 2</b>		
<b>Lead to other courses</b>				<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 1</b>		<b>2</b>	<b>0</b>	<b>0</b>

## CORE9 –MANAGEMENT ACCOUNTING

<b>COURSE CODE: CCIX</b>	<b>Paper No 28</b>	<b>Year and Semester: III year/V Semester</b>	<b>Pre-Requisite: Basics of Accounting</b>	<b>Total hours / Week 5</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 4</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To outline the need for Management Accounting, its basic principles and scope and to analyze the balance sheet and ratios for the financial performance of companies
2. To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
3. To calculate and carryout the analysis of financial statement with different ratios.
4. To prepare various types of budgets and budgetary controls for forecasting of business
5. To determine breakeven point with the use of Marginal costing

### Course outcome – Cognitive level mapping

CO'S	MANAGEMENT ACCOUNTING	COGNITIVE LEVELS
<b>CO1</b>	Knowledge of concepts methods, technique and tools for analysis of management accounting	<b>K1, K2</b>
<b>CO2</b>	Apply the analytical skills associated with the interpretation of accounting report	<b>K3, K4</b>
<b>CO3</b>	Evaluate the results of profitability, liquidity, and solvency and efficiency levels in the business.	<b>K4, K5</b>
<b>CO4</b>	Communicate the knowledge about fund flow and cash flow statement under (AS-3) and also, the concept of budgetary control.	<b>K3, K4, K5</b>
<b>CO5</b>	Understand about the marginal costing with BEP and P/V Ratio	<b>K2, K3</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises using companies balance sheets for financial statement analysis, budgets and ratios.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

**UNIT I – INTRODUCTION:**

**(15 Hours)**

Management Accounting: Meaning- nature, scope and functions of management accounting- management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis

**UNIT II - RATIO ANALYSIS:**

**(15 Hours)**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

**UNIT III - FUNDS FLOW STATEMENT & CASH FLOW STATEMENT: (15 Hours)**

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account. Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

**UNIT IV - BUDGETS AND BUDGETARY CONTROL:**

**(15 Hours)**

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

**UNIT V – MARGINAL COSTING**

**(15 Hours)**

Marginal Costing – Break Even Analysis – Profit Volume Ratio

**RECOMMENDED TEXTBOOKS**

1. Maheswari, D. S., —Principles of Management Accounting| Sultan Chand & Sons. Delhi-53, 17thEdition
2. Reddy, T. S., & Murthy, A, Management accounting. Margham Publication, 15thEdition.

**REFERENCE BOOKS:**

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for Management. S.Chand.

**WEB RESOURCES:**

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 10 -INCOME TAX LAW & PRACTICE I

<b>COURSE CODE: CCX</b>	<b>Paper No 29</b>	<b>Year and Semester: III year/ V Semester</b>	<b>Pre-Requisite: Basics of Tax</b>	<b>Total hours / Week: 5</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 4</b>		<b>5</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To understand the basic concepts and definition under the Income Tax Act 1961.
2. To ascertain the residential status of an assessee and its incidence of tax.
3. To compute salary income under the head salaries.
4. To learn the concepts of annual value associated deductions and the calculation of income from house property.
5. To compute income from business and profession.

### Course outcome – Cognitive level mapping

CO'S	INCOME TAX LAW & PRACTICE I	COGNITIVE LEVEL
<b>CO1</b>	Understand the basic concepts and definition under the Income Tax Act 1961.	K1, K2
<b>CO2</b>	Ascertain the residential status of an assessee and its incidence of tax.	K2, K3, K4
<b>CO3</b>	Preparation of salary income under the head salaries.	K4, K5
<b>CO4</b>	Calculation of income from house property.	K5, K6
<b>CO5</b>	Computation of income from business and profession	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Case studies, Demonstrations through income tax websites, practical exposure to forms

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

### UNIT I – INTRODUCTION:

**(15 Hours)**

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms-Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes –



Incomes excluded from total income – Income forming part of total income but exempted from Tax.

**UNIT II - INCOME FROM SALARIES: (20 Hours)**

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

**UNIT III - INCOME FROM HOUSE PROPERTY: (15 Hours)**

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

**UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION (18 Hours)**

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

**UNIT V - ADMINISTRATION OF INCOME TAX ACT: (7 Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment

**RECOMMENDED TEXTBOOKS :**

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

**REFERENCE BOOKS:**

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
4. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

**WEB RESOURCES**

<https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>

<https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>

<http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>

<https://www.hrblock.in/guides/house-property-deductions>

<https://books.google.com/books?isbn=1584773855>

<https://books.google.com/books?id=iiQKAAAAMAAJ>

<https://books.google.com/books?isbn=813172191>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	3	3	3	3	3	1	3	3	3
<b>CO2</b>	1	3	3	3	3	3	1	3	3	3
<b>CO3</b>	1	3	3	3	3	3	1	3	3	3
<b>CO4</b>	1	3	3	3	3	3	1	3	3	3
<b>CO5</b>	1	3	3	3	3	3	1	3	3	3
<b>Average</b>	1	3	3	3	3	3	1	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 11 - BUSINESS LAWS

<b>COURSE CODE:</b> CCXI	<b>Paper No 30</b>	<b>Year and Semester:</b> III year/V semester	<b>Pre-Requisite:</b> Basics of Management	<b>Total hours / Week 5</b>		
				<b>L</b>	<b>T</b>	<b>P</b>
				<b>5</b>	<b>0</b>	<b>0</b>
<b>Lead to other courses</b>	<b>Professional Course</b>					
<b>Theory</b>	<b>Marks: 75</b>			<b>Credits: 4</b>		

### LEARNING OBJECTIVES

1. To help students become proficient business leaders
2. To provide students a better grasp of the legal context in which business decisions are made
3. To educate the students about indemnity and concepts of guarantee
4. To educate the students about indemnity and concepts of guarantee
5. To impart knowledge about operations of Limited Liability of Partnership Act
6. To explain about the comprehend laws pertained to Intellectual Properties Rights

### COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	BUSINESS LAWS	COGNITIVE LEVELS
<b>CO1</b>	Students can identify various laws involved in business operations.	K1, K2,K3
<b>CO2</b>	Students can apply basic principles of law pertaining to business	K3
<b>CO3</b>	Apply the knowledge of contract of indemnity, guarantee and its types	K2, K3
<b>CO4</b>	Students can understand the operations of Limited Liability Partnership Act	K2, K3
<b>CO5</b>	Understanding about the comprehend provisions related to Intellectual Properties Rights	K1, K2, K3, K4, K5, K6

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)**

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case laws, discussions based on latest amendments, role plays

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

## **Total Hours 60**

### **UNIT I – Indian Contract Act 1872 (12 Hours)**

Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E- Contract Meaning – Definition – Essential Elements of E- Contract – Types of E-Contracts.

### **UNIT II- Contract of Indemnity and Guarantee (12 Hours)**

Contract of Indemnity: Meaning – Definition– Scope of Contract of Indemnity- Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee- Revocation of Guarantee – Discharge of Surety.

### **UNIT III- Sale of Goods 1930 (12 Hours)**

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller –Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.

### **UNIT IV- Limited Liability Partnership Act, 2008 (LLP) (12 Hours)**

Salient Features of LLP, Difference between LLP, Partnership and Company - LLP Agreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.

### **UNIT V- Law Relating to Intellectual Property (12 Hours)**

Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights

### **RECOMMENDED TEXT BOOKS**

1. Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons, 2019.
2. Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, 2013

### **REFERENCE BOOKS**

1. Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.
3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

### **WEB RESOURCES**

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. [https://www.icai.org/post.html?post\\_id=15532](https://www.icai.org/post.html?post_id=15532)
3. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper6-New.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf)
4. [www.legalservicesindia.com](http://www.legalservicesindia.com)
5. [www.indilaw.com](http://www.indilaw.com)
6. [www.amritt.com](http://www.amritt.com)
7. [www.niscair.res.in](http://www.niscair.res.in)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	3	3	3	3	1	3	1	3
<b>CO2</b>	3	1	3	3	3	3	1	3	1	3
<b>CO3</b>	3	1	3	3	3	3	1	3	1	3
<b>CO4</b>	3	1	3	3	3	3	1	3	1	3
<b>CO5</b>	3	1	3	3	3	3	1	3	1	3
<b>Average</b>	3	1	3	3	3	3	1	3	1	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**CORE 12 - PROJECT WITH VIVA-VOCE**

<b>COURSE CODE: CCXII</b>	<b>Paper No 31</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite: Knowledge of Company Law &amp; Management Accounting</b>	<b>Total hours / Week 5</b>		
<b>Lead to other courses</b>	<b>Practical Applicability</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Project &amp; Viva – Voce Examination</b>	<b>Marks: 75</b>	<b>Credits: 4</b>		<b>1</b>	<b>4</b>	<b>0</b>

Each Student has to be assigned Project work in the beginning of the V semester. The report of the project work shall be submitted at the end of the 5th Semester 30 days prior to the commencement of the University examinations.

The Report shall be prepared by the students under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 50 to 60 Pages.

Each student shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation Method:-

Project Report	- 75 Marks
Viva – Voce Examination	- 25 Marks
Total	- 100 Marks

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V**  
**a. CORPORATE GOVERNANCE AND BUSINESS ETHICS**

<b>COURSE CODE:EC5</b>	<b>Paper No 32</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite: Basics of Company law</b>	<b>Total hours / Week 4</b>		
<b>Lead to other courses</b>	<b>Professional and certification Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public.
2. To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders' approach and welfare of stakeholders
3. To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. To demonstrate various committees and their functions which are prevailing in the corporate sector / companies' act 2013.
5. To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and unethical business decisions

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1, K2
<b>CO2</b>	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	K1, K2
<b>CO3</b>	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	K2, K3
<b>CO4</b>	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies' act 2013.	K4, K5
<b>CO5</b>	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and unethical business decisions	K2, K4, K5

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, exploring the Corporate Governance boards and report of companies through websites

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I- Corporate Governance – Introduction**

**(12 Hours)**

Corporate governance - History - meaning-need for Corporate Governance – Definitions - Importance –principles–Features of Corporate Governance-Indian Committees on Corporate Governance

**UNITII-Corporate Governance-Legal Framework**

**(12 Hours)**

India's Corporate Governance Frame work-Listing Agreement-Clause 49A-SEBI Guidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights

**UNIT III – Levels of Corporate Governance and Board Committees (12 Hours)**

Levels of Corporate Governance - Various Board committees - composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee- Remuneration Committee-Nomination Committee-Corporate Governance Committees-Corporate Governance Compliance Committee

**UNIT IV-Corporate Social Responsibility**

**(12 Hours)**

Corporate Social Responsibility–Meaning &definition–principles, Indian models – Corporate Citizenship-Provision of CSR in Companies Act 2013-Section 135 of Companies Act 2013-Scope for CSR activities under Schedule VII- Case Studies (Practical Orientation)

**UNITV-Business Ethics**

**(12 Hours)**

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision - Unethical practices in Business – Business ethics in India  
– Ethics training programme.

**RECOMMENDED TEXT BOOKS**

1. Dr.Neeru Vasishth and Dr.Namita Rajput - Corporate Governance values andethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K,Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh– CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

**REFERENCE JOURNALS**

- Journal of Corporate Governance Research– Macro think Institute
- Indian Journal of Corporate Governance, Bi -annual journal– Sage

**JournalsWEBRESOURCES**

- <https://elearningindustry.com>
- <https://essentialskillz.com>



**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	1	3	3	3	3	3	3	3	3
<b>CO2</b>	3	1	3	3	3	3	3	3	3	3
<b>CO3</b>	3	1	3	3	3	3	3	3	3	3
<b>CO4</b>	3	1	3	3	3	3	3	3	3	3
<b>CO5</b>	3	1	3	3	3	3	3	3	3	3
<b>Average</b>	3	1	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V****b. INDUSTRIAL LAWS**

<b>COURSE CODE: EC 5</b>	<b>Paper No 32</b>	<b>Year and Semester: III year/VI semester</b>	<b>Pre-Requisite: Knowledge of Law</b>	<b>Total hours / Week 4</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To acquire knowledge on Factories Act 1948
2. To Learn the provisions of Industrial Disputes Act 1947
3. To understand the Workmen Compensation Act 1923
4. To gain knowledge on Employee State Insurance Act 1948
5. To gain fundamental knowledge of Employee Provident fund Act

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>INDUSTRIAL LAW</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Apply the provisions of Factories Act learned	<b>K1, K2, K3</b>
<b>CO2</b>	Identify the industrial Disputes based on the Act and find solutions and plan strategically	<b>K3, K4, K5, K6</b>
<b>CO3</b>	Exhibit the knowledge on compensation related to workmen	<b>K4</b>
<b>CO4</b>	Application of Employee State Insurance Act 1948	<b>K3</b>
<b>CO5</b>	Calculation of PF using the provisions of the Act	<b>K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, case studies, role plays, discussions Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I - Factories act 1948**

**(12 Hours)**

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

**UNIT II - Industrial Disputes Act 1947**

**(12 Hours)**

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

**UNIT III - The Workmen Compensation Act 1923****(12 Hours)**

Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

**UNIT IV - Employees State Insurance Act 1948****(12 Hours)**

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

**UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952 (12 Hours)**

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

**Practical orientation** - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

**RECOMMENDED TEXT BOOKS:**

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, MarghamPublications, Chennai.
3. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
4. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd

**RECOMMENDED BOOKS**

5. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

**WEBRESORUCES:**

6. <https://labourlawreporter.com/>
7. <https://www.ilms.academy/products/certificate-course-on-labour-law>

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	3	3	3	3	2	2	3	3
<b>CO2</b>	3	1	3	3	3	3	2	2	3	3
<b>CO3</b>	3	1	3	3	3	3	2	2	3	3
<b>CO4</b>	3	1	3	3	3	3	2	2	3	3
<b>CO5</b>	3	1	3	3	3	3	2	2	3	3
<b>Average</b>	3	1	3	3	3	3	2	2	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (GENERIC)–EC VI**  
**a. BASICS OF RESEARCH METHODOLOGY**

<b>COURSE CODE: EC6</b>	<b>Paper No 33</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite: Basics of Statistics</b>	<b>Total hours / Week</b> <b>4</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To acquire knowledge with regard to research methods and reporting
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To provide knowledge on research methods, techniques and the process and
4. To develops skills in the application of research methods for business problemsSolving
5. To analyse the research problems through systematic research methodology

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO</b>	<b>BASICS OF RESEARCH METHODOLOGY</b>	<b>COGNITIVE LEVELS</b>
CO1	Examine the Research Design of various types of research.	<b>K1, K2</b>
CO2	Compare and contrast the different methods of data collection and its presentation	<b>K3. K4, K5, K6</b>
CO3	Complete the analysis of Correlation and Regression to arrive inferences.	<b>K3. K4, K5, K6</b>
CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.	<b>K5, K4, K5, K6</b>
CO5	Analyse the research problems through systematic research methodology	<b>K6</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 60**

**UNIT I (12 Hours)**

Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.

**UNIT II (12 Hours)**

Research Problems: Meaning – Selection and Formulation – Review of available literature – Techniques involved in defining a problem

**UNIT III (12 Hours)**

Research Design: Meaning and need for research design – Feature of a good design – Different research design.

**UNIT IV (12 Hours)**

Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.

**UNIT V (12 Hours)**

Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample

**RECOMMENDED BOOKS:**

1. Kothari C.R. – Research Methodology.
2. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.
3. Gupta.S - Research Methodology & Statistical Techniques
- 4.

**REFERENCE BOOKS**

1. Paneerselvam - Research Methodology - Prentice Hall of India
2. Krishnaswamy - Research Methodology - Pearson Education India
3. GopalLal Jain - Research Methodology - methods, tools & techniques – Tamilnadu Book House
4. Harounh A.B.E.M - Research Methodology - Tamilnadu Book House

**WEB RESOURCES**

[www.socialpsychology.org](http://www.socialpsychology.org)

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	3	3	3	2	1	3	1	3
<b>CO2</b>	1	1	3	3	3	2	1	3	1	3
<b>CO3</b>	1	1	3	3	3	2	1	3	1	3
<b>CO4</b>	1	1	3	3	3	2	1	3	1	3
<b>CO5</b>	1	1	3	3	3	2	1	3	1	3
<b>Average</b>	1	1	3	3	3	2	1	3	1	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (GENERIC) – EC VI****b. ENTREPRENEURIAL DEVELOPMENT**

<b>COURSE CODE: EC6</b>	<b>Paper No 33</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite: Basics of Commerce, Accounts &amp; Management</b>	<b>Total hours / Week 4</b>		
<b>Lead to other courses</b>	<b>Venture Formation</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>4</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To enable the students to understand the concept of Entrepreneurship development
2. To discuss and identify significant changes and trends to create business opportunities
3. To analyze the environment for potential business opportunities
4. To outline the basic concepts of entrepreneurship
5. To learn about the entrepreneurial eco system, exercising the available skills to generate new ideas and making it a viable venture using the available

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mind set	K1, K2
<b>CO2</b>	Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	K2, K3, K4
<b>CO3</b>	Provide conceptual exposure on converting idea to a successful entrepreneurial firm.	K3, K4, K5, K6
<b>CO4</b>	Understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it a viable venture using the available support system	K5, K6
<b>CO5</b>	Demonstrate thorough knowledge on entrepreneurial growth	K6

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, field visits, idea generation workshops, role plays, discussions, demonstrations using websites of government and related ones, class presentations, preparation of business plans and pitching, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I: ENTREPRENEURSHIP**

**(12 Hours)**

Meaning-Definition of Entrepreneurship & Entrepreneur -Types of Entrepreneurship-Traits of an Entrepreneur-Factors promoting Entrepreneurship-Barriers to Entrepreneurship-Women Entrepreneurship- -Concept of SHGS- Role of Entrepreneurship in Economic Development-Entrepreneurs/Small-Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship – Nature, Concepts and Sustainability

**UNIT II: IDEA GENERATION**

**(12 Hours)**

Creativity, Innovation and Invention - Design thinking concept and stages-Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Patents and IPR for entrepreneurs

**UNIT III: OPPORTUNITY IDENTIFICATION AND EVALUATION (12 Hours)**

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis- Project formulation –Assessment of project feasibility-Idea Validation techniques-

**UNIT IV: VENTURE CREATION**

**(12 Hours)**

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation- Social Entrepreneurship- Business model canvas –Preparation of Business Plan (**Practical Orientation**)- Sources of Finance- Venture capital- Venture capital process-Business angles- Commercial banks-Government Grants and Schemes-Dealing with basic and initial problems of setting up of Enterprises.

**UNIT V: EMERGING TRENDS**

**(12 Hours)**

Ministry of Entrepreneurship and Skill Development-Key initiatives of the government – Make in India-National Start up policy-Startup India-Athmanirbar Barath (Self-reliant India) – Startup space of India- Unicorns (Case study)-EODB-Overview

**RECOMMENDED TEXT BOOKS:**

7. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
8. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
9. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
10. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
11. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
12. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

**REFERENCE BOOKS:**

6. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3<sup>rd</sup> Edition,Pearson,2011.
7. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2<sup>nd</sup> Edition, JohnWiley&Sons,2011.
8. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
9. Donald,F.K.,Entrepreneurship-Theory,ProcessandPractice,9<sup>th</sup> Edition,CengageLearning,2014.



10. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6<sup>th</sup>Edition,TataMcGraw-HillEducationPvt.Ltd.,2006.
11. Mathew,J.M.,EntrepreneurshipTheoryatCrossRoads:ParadigmsandPraxis, 2<sup>nd</sup>Edition,DreamTech,2006.
12. Morse,E., andMitchell, R.,Cases inEntrepreneurship:TheVentureCreationProcess, SageSouthAsia,2008.
13. NagendraandManjunath,V.S.,EntrepreneurshipandManagement,Pearson,2010.
14. Reddy,N.,Entrepreneurship:TextandCases,CengageLearning,2010.
15. Roy,R.,Entrepreneurship,2<sup>nd</sup>Edition,OxfordUniversityPress,2011.
16. Stokes,D., andWilson,N.,SmallBusinessManagementandentrepreneurship, 6<sup>th</sup>Edition,Cengage Learning,2010.

#### WEB RESOURCES:

11. <https://www.msde.gov.in/>
12. <http://inventors.about.com/od/entrepreneur/>
13. <http://learnthat.com/tag/entrepreneurship/>
14. [www.managementstudyguide.com](http://www.managementstudyguide.com)
15. [www.quintcareers.com](http://www.quintcareers.com)
16. [www.entrepreneur.com](http://www.entrepreneur.com)
17. [www.makeinindia.com](http://www.makeinindia.com)
18. <https://aatmanirbharbharat.mygov.in>

#### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	3	3	3	3	3	3	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

### VALUE EDUCATION

<b>COURSE CODE: VE</b>	<b>Paper No 34</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite:</b>	<b>Total hours / Week 2</b>		
<b>Lead to other courses</b>				<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>2</b>	<b>0</b>	<b>0</b>

### SUMMER INTERNSHIP /INDUSTRIAL TRAINING

<b>COURSE CODE:SI/IT</b>	<b>Paper No 35</b>	<b>Year and Semester: III year/V semester</b>	<b>Pre-Requisite:</b>	<b>Total hours / Week 2</b>		
<b>Lead to other courses</b>	<b>Project Preparation</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>1</b>	<b>0</b>	<b>1</b>

**Note:** Students to go for internship and submit a report.

## CORE 13–COST ACCOUNTING

<b>COURSE CODE: CCXIII</b>	<b>Paper No 36</b>	<b>Year and Semester: III year/ VI Semester</b>	<b>Pre-Requisite: Knowledge of Accounting</b>	<b>Total hours / Week 6</b>		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>		<b>Credits: 4</b>	<b>6</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
3. To gain knowledge on labour costing techniques
4. To learn about the types and allocation of overheads, absorption of overheads and machine hour rate
5. To learn about the various techniques of costing.

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COST ACCOUNTING	COGNITIVE LEVELS
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	<b>K1, K2,K3,K4</b>
CO2	Analyse the methods of material control and valuation of material issues.	<b>K3,K4</b>
CO3	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	<b>K4, K5</b>
CO4	Enumerate the classification of overheads and concepts relating to it.	<b>K5</b>
CO5	Calculate Costing using different techniques	<b>K5, K6</b>

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 90**

### UNIT I

**(15 Hours)**

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison

**UNIT II** (20 hours)

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control –  
EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple  
Average and Weighted Average method – Base stock method

**UNIT III** (20 Hours)

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment –  
Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time &  
Overtime

**UNIT IV** (15 Hours)

Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption –  
Machine Hour Rate – Under/Over Absorption of Overheads and its Treatment

**UNIT V** (20 Hours)

Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing  
(With Normal Loss and Abnormal Loss A/c only)

**RECOMMENDED TEXT BOOKS**

1. Jain S P & Narang KL, Cost Accounting, Kalyani Publishers, New Delhi
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition
3. Murthy A and Gurusamy S, Cost Accounting, Tata McGraw Hill Publishing Company New Delhi

**REFERENCE BOOKS**

1. Charles T. Horngren, George Foster, Srikant M. Datar, Cost Accounting, Prentice Hall of India Private Limited, New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co., New Delhi.
3. S. Piyengar, Cost Accounting, Sultan Chand & Sons, New Delhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co., New Delhi
5. R.S.N Pillai & V Bagavathi, Cost Accounting, S.Chand & Co., New Delhi
6. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
7. Pillai R.S.N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
8. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
9. Shukla M.C., Grewal T .S. and Dr. Gupta M.P., Cost Accounting, S.Chand, New Delhi

**JOURNALS**

1. Journal of Cost Management
2. International Journal of Cost Accounting

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>Average</b>	3	3	2	2	3	3	1	3	2.6	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

## CORE 14 -INCOME TAX LAW & PRACTICE II

<b>COURSE CODE:</b> CCXIV	<b>Paper No 37</b>	<b>Year and Semester:</b> III year/ VI Semester	<b>Pre-Requisite:</b> Knowledge of Tax Laws	<b>Total hours / Week</b> 6		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 4</b>		<b>6</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To learn the classification of capital assets and computation of capital gain.
2. To identify the various incomes under income from other sources and calculations.
3. To get insights on aggregation of incomes and provisions of set-off and carryforward of losses.
4. To gain knowledge on the agricultural income and deductions under section 80.
5. To learn about individuals tax liability calculations.

### Course outcome - COGNITIVE LEVEL MAPPING

CO'S	INCOME TAX LAW & PRACTICE II	COGNITIV ELEVELS
<b>CO1</b>	Compute —Income from capital gainl under section 45 to 55 and to analyse various exemption under capital gains.	<b>K4, K5</b>
<b>CO2</b>	Analyse various provisions contained under section 56 to 59 of the income tax act,1961 under the heads —Income from other sourcesl.	<b>K3, K4, K6</b>
<b>CO3</b>	Outline various provisions relating to —Aggregation of incomell and —Set-off and carry forward of lossesl.	<b>K4,K5</b>
<b>CO4</b>	Prepare gross total income and to analyse the provision under section 80C to 80U relating to individuals.	<b>K5</b>
<b>CO5</b>	Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the income tax act, 1961.	<b>K5, K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, case laws, exploration through income tax websites for ITR filing and assessment process, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT-I CAPITAL GAINS (25 Hours)**

Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains - Loss under head Capital Gains.

**UNIT-II INCOME FROM OTHER SOURCES (10 Hours)**

Income from other sources - Income chargeable to tax under the head Income from Other Sources –Dividends – Interest on Securities – Casual Income – Other Incomes –Deduction from Income from Other Sources – Loss under the head Other Sources.

**UNIT-III AGGREGATION OF INCOME (15 Hours)**

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes. Provisions relating to Set-off & Carry forward and Set-off of Losses.

**UNIT-IV AGRICULTURAL INCOME (25 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

**UNIT-V - ASSESSMENT OF INDIVIDUAL (15 Hours)**

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

**RECOMMENDED TEXTBOOKS:**

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

**REFERENCE BOOKS:**

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
4. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

**WEB RESOURCES**

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
3. <http://incometaxmanagement.com/Pages/Gross-Total->

Income/Salaries/SalariesContents.html

4. <https://www.hrblock.in/guides/house-property-deductions>
5. <https://books.google.com/books?isbn=1584773855>
6. <https://books.google.com/books?id=iiQKAAAAMAAJ>
7. <https://books.google.com/books?isbn=813172191>
8. <https://books.google.com/books?isbn=1584773855><https://books.google.com/books?isbn=8131721914><https://books.google.com/books?id=iiQKAAAAMAAJ>

a. [QKAAAAMAAJ](https://books.google.com/books?id=iiQKAAAAMAAJ)

#### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	1	3	3	3	3	3	1	3	3	3
<b>CO2</b>	1	3	3	3	3	3	1	3	3	3
<b>CO3</b>	1	3	3	3	3	3	1	3	3	3
<b>CO4</b>	1	3	3	3	3	3	1	3	3	3
<b>CO5</b>	1	3	3	3	3	3	1	3	3	3
<b>Average</b>	1	3	3	3	3	3	1	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*



## CORE 15–BANKING THEORY LAW & PRACTICE

<b>COURSE CODE: CCXV</b>	<b>Paper No 38</b>	<b>Year and Semester: III year/ VI Semester</b>	<b>Pre-Requisite: Basic knowledge on banks</b>	<b>Total hours / Week 6</b>		
<b>Lead to other courses</b>	<b>Practical Application</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 4</b>		<b>6</b>	<b>0</b>	<b>0</b>

### LEARNING OBJECTIVES

1. To understand the framework of banking regulation, role and functions of Central Banks
2. To learn about the commercial banks
3. To understand the relationship between a banker and a customer
4. To study the various accounts, negotiable instruments operated by a banker.
5. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

### Course outcome - COGNITIVE LEVEL MAPPING

CO'S	BANKING THEORY LAW & PRACTICE	COGNITIVE LEVELS
<b>CO1</b>	Gain knowledge about the banking regulation and role of RBI	<b>K1, K2</b>
<b>CO2</b>	Knowledge on commercial banks and their activities	<b>K2, K3</b>
<b>CO3</b>	Demonstrate the basic banking operations as a customer	<b>K3, K4,K5</b>
<b>CO4</b>	Insights about the various negotiable instruments used by the bankers	<b>K2, K3</b>
<b>CO5</b>	Understanding of modern banking techniques including Crypto currencies, Block chain and Cloud computing.	<b>K2, K3, K4, K5</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)**

### Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring through websites of banks, visit to banks, Practical exercises to fill basic forms, exploring the different types of crypto currencies , discussion on application of block chain and cloud computing.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT – I (18 Hours)**

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

**UNIT – II (18 Hours)**

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards – Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

**UNIT – III (18 Hours)**

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman. - Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Precautions to be taken by a Banker.

**UNIT – IV (18 Hours)**

Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker

**UNIT – V (18 Hours)**

Recent trends in Banking - e-Services: Internet Banking- NEFT, RTGS, IMPS -Tele Banking – Mobile Banking-Home Banking- Gold Banking-ATM-Credit Card-Debit Card-Gold /Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque - PIN- SWIFT- Cloud computing – Block claim – Bit coin

**RECOMMENDED TEXTBOOKS**

1. Michael W. Brandt–Money, Banking, Financial Markets and Institutions–Cengage, New Delhi
2. Guruswamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, 2015, Chennai
3. Sundaram and Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
4. B. Santhanam- Banking & Financial systems (MARGHAM PUBLISHERS)
5. Parameswaran- Indian Banking (S. CHAND & Co.)

**REFERENCE BOOKS**

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S. N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam. B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications
7. Tandon- Banking law theory & practice
8. Sherlaker & Sherlaker - Banking law theory and practice

## WEB RESOURCES

1. [www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)
2. [www.rbi.org](http://www.rbi.org)
3. [www.bankingombudsman.org](http://www.bankingombudsman.org)
4. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

## CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	2	3	2	3
<b>CO3</b>	3	3	3	3	3	3	2	3	2	3
<b>CO4</b>	3	3	3	3	3	3	2	3	2	3
<b>CO5</b>	3	3	3	3	3	3	2	3	2	3
<b>Average</b>	3	3	3	3	3	3	2	3	2	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (GENRIC): EC7**  
**a. KNOWLEDGE MANAGEMENT**

<b>COURSE CODE:</b> EC7	<b>Paper No 39</b>	<b>Year and Semester: III year/VI semester</b>	<b>Pre-Requisite:</b> <b>Knowledge of Management</b>	<b>Total hours / Week</b> 5		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>5</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To learn the meaning of Knowledge Management, myths, knowledge management life cycle and the types of knowledge
2. To analyse the challenges in building knowledge management system
3. To learn Nonaka's model of knowledge creation and transformation
4. To acquire knowledge about knowledge
5. To capture and using interview as a tool to knowledgecapture

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>KNOWLEDGE MANAGEMENT</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Understanding over view knowledge management in detail	<b>K1, K2</b>
<b>CO2</b>	Application of learning in solving challenges in building the knowledge management system	<b>K3, K4</b>
<b>CO3</b>	Understanding the knowledge management life cycle	<b>K2, K3 K4</b>
<b>CO4</b>	Apply the key concepts of knowledge creation	<b>K3</b>
<b>CO5</b>	Understanding about the tools for knowledge capturing	<b>K2, K3</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, role plays, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 60**

**UNIT – I KNOWLEDGE MANAGEMENT**

**(12 Hours)**

Knowledge Management – Knowledge Organisation – What Knowledge Management is not about? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges – Myths of Knowledge Management – Knowledge Management Lifecycle

## **UNIT – II UNDERSTANDING KNOWLEDGE (12 Hours)**

Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management – Data – Information – Knowledge – Characteristics of Knowledge

Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning

## **UNIT – III KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE (12 Hours)**

Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification - Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training

## **UNIT – IV KNOWLEDGE CREATION (12 Hours)**

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)

## **UNIT – V CAPTURING TACIT KNOWLEDGE (12 Hours)**

What is Knowledge Capture? – Evaluating the Expert – Developing a Relationship with Experts – Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview as a Tool – Guide to a Successful Interview – Rapid Prototyping in Interviews

## **RECOMMENDED TEXTBOOKS**

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications

## **REFERENCE BOOKS**

1. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of Knowledge Management, Spirit Rising Productions
2. Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA
3. Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
4. Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, ButterworthHeinemann Publications U.S.A
5. Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

## **JOURNALS**

International Journal of Knowledge Management and Practice

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	3	3	3	1	1	3	3	3
<b>CO2</b>	2	2	3	3	3	1	1	3	3	3
<b>CO3</b>	2	2	3	3	3	1	1	3	3	3
<b>CO4</b>	2	2	3	3	3	1	1	3	3	3
<b>CO5</b>	2	2	3	3	3	1	1	3	3	3
<b>Average</b>	2	2	3	3	3	1	1	3	3	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (GENRIC): EC7  
b. OFFICE MANAGEMENT**

<b>COURSE CODE:</b> EC7	<b>Paper No 39</b>	<b>Year and Semester: III year/VI semester</b>	<b>Pre-Requisite:</b> <b>Knowledge of Management</b>	<b>Total hours / Week</b> 5		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>5</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To enable the students to gain knowledge about structure and functioning of an office
2. To make the students understand about the Records management
3. To enable the students to gain knowledge on office maintenance and management
4. To give knowledge about office forms and control of stationaries and supplies
5. To give insights about Office location, Office Layout and Office environment.

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>OFFICE MANAGEMENT</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Plan and practice the functions of office and office manager	K1, K2, K3
<b>CO2</b>	Devise and practice the record management system	K3, K4
<b>CO3</b>	Analyse the cost control methods and prepare office budget	K3, K4
<b>CO4</b>	Acquire the skill of effect form control and control over the office stationeries and supplies	K4, K5
<b>CO5</b>	Practice the office layout principles and maintain office environment	K3, K4 K5

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, drawing layouts for different types of organisations, practice for filing and basic record management using computers and in physical environment, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I:**

**(12 Hours)**

**Office Management:** Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager – Role of Manager in Office, Planning and Scheduling of Office Work.

**UNIT II: (12 Hours)**

**Record Management:** Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

**UNIT III: (12 Hours)**

**Office Maintenance Management:** Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control – office budget- Store Management, Housekeeping and Waste Management.

**UNIT IV: (12 Hours)**

**Forms Control and Stationery:** Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery and Supplies, Types of Stationary and Continuous Stationary Purchases.

**UNIT V: (12 Hours)**

**Office Accommodation and Layouts:** Location of Office, steps in office layout, principles of office layout, Office Environment

**REFERENCES:**

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R, (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S.N and Bhagavathi, (2014) *Office Management*, S. Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. [http://books.google.co.in/books/about/Principles\\_of\\_Office\\_Management](http://books.google.co.in/books/about/Principles_of_Office_Management).

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	2	1	3	3	3	3	1	2	3	3
<b>CO2</b>	2	1	3	3	3	3	1	2	3	3
<b>CO3</b>	2	1	3	3	3	3	1	2	3	3
<b>CO4</b>	2	1	3	3	3	3	1	2	3	3
<b>CO5</b>	2	1	3	3	3	3	1	2	3	3
<b>Average</b>	2	1	3	3	3	3	1	2	3	3

**(Correlation level: 3 – Strong 2-Medium 1-Low)**



**ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII  
b. FINANCIAL MANAGEMENT**

<b>COURSE CODE:</b> EC8	<b>Paper No 34</b>	<b>Year and Semester:</b> III year/VI semester	<b>Pre-Requisite:</b> Basics of accounts & Management	<b>Total hours / Week</b> 5		
<b>Lead to other courses</b>	<b>Professional Course</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory &amp; Problems</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>5</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To understand how crucial financial decision are taken in a firm and gain insight into wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To demonstrate the theories of capital structure.
4. To formulate dividend decision in a firm.
5. To learn about techniques for short term financial needs of the firm using working capital management concepts.

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>FINANCIAL MANAGEMENT</b>	<b>COGNITIV ELEVELS</b>
<b>CO1</b>	Knowledge about the financial management and functions of finance	<b>K1, K2</b>
<b>CO2</b>	Conceptual knowledge about the cost of capital, importance of leverage and capitalization.	<b>K2, K3</b>
<b>CO3</b>	Understanding about the theories of capital structure.	<b>K2</b>
<b>CO4</b>	Framing of dividend decision in a firm.	<b>K3</b>
<b>CO5</b>	Select and apply techniques for short term financial needs of the firm using working capital management concepts.	<b>K3,K4</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, dividend and capital structure analysis of companies using balance sheets, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

**UNIT I INTRODUCTION**

**(12 Hours)**

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21<sup>st</sup> Century. Financial Goals: Profit Maximization Vs Wealth Maximization - Time value of money-perpetuity –CMI Amortization.

**UNIT II COST OF CAPITAL****(12 Hours)**

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

**UNIT III CAPITAL STRUCTURE****(12 Hours)**

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure – Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

**UNIT IV DIVIDEND POLICY****(12 Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s – Gordons’s – M.M Hypothesis – Forms of Dividend

**UNIT V WORKING CAPITAL****(12 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

**RECOMMENDED TEXT BOOKS**

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

**REFERENCE BOOKS**

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management ,Taxman’s publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

**WEB RESOURCES**

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>

5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	3	3	3	3	3	1	3	2	3
<b>CO2</b>	1	3	3	3	3	3	1	3	2	3
<b>CO3</b>	1	3	3	3	3	3	1	3	2	3
<b>CO4</b>	1	3	3	3	3	3	1	3	2	3
<b>CO5</b>	1	3	3	3	3	3	1	3	2	3
<b>Average</b>	1	3	3	3	3	3	1	3	2	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII**  
**b. MODERN MARKETING MANAGEMENT**

<b>COURSE CODE:</b> EC8	<b>Paper No</b> 40	<b>Year and Semester:</b> III year/VI semester	<b>Pre-Requisite:</b> Basics of Management	<b>Total hours / Week</b> 5		
<b>Lead to other courses</b>	<b>Practical Applicability</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Theory</b>	<b>Marks: 75</b>	<b>Credits: 3</b>		<b>5</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To understand the basics of marketing, its environment and various concepts and philosophies.
2. To discuss the segmentations of a market.
3. To enumerate different product pricing strategies.
4. To interpret the importance of promotion.
5. To enlighten the students on contemporary topics of marketing

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>MODERN MARKETING MANAGEMENT</b>	<b>COGNITIV ELEVELS</b>
<b>CO1</b>	Knowledge about marketing management, functions and scope	<b>K1, K2</b>
<b>CO2</b>	Conceptual knowledge about market planning, MIS, consumer behaviour	<b>K2, K3</b>
<b>CO3</b>	Understanding about the product pricing strategy	<b>K2, K3,K4,K5</b>
<b>CO4</b>	Framing of promotion and distribution strategies.	<b>K5, K6</b>
<b>CO5</b>	Working knowledge on recent trends in marketing	<b>K5, K6</b>

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, practical sessions on fixing prices for various products, ad zaps for promotional strategies, case studies on product planning , discussions on recent trends, Quizzes.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I: INTRODUCTION TO MARKETING**

**(12 Hours)**

Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management

Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment

**UNIT II: MARKETING PLANNING**

**(12 Hours)**

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behavior - Demand Forecasting - Components of a Marketing Plan

**UNIT III: PRODUCT PRICING STRATEGY**

**(12 Hours)**

Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy

**UNIT IV: PROMOTION AND PLACEMENT MANAGEMENT**

**(12 Hours)**

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer

**UNIT V: CONTEMPORARY TOPICS IN MARKETING**

**(12 Hours)**

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing – Technology and Marketing – Marketing Ethics

**RECOMMENDED TEXTBOOKS:**

1. Kotler,P.(2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. New Delhi,35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. chand & Co.Ltd.
3. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management – Anvi Books Publishers

**REFERENCE BOOKS:**

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press,Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision- making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan.
5. Withey, F. (2006). Marketing Fundamentals. The Official CIM Course book 06/07.Taylor & Francis.

**WEB RESOURCES**

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

### CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	2	2	3	3	3	3	1	3	2	3
<b>CO2</b>	2	2	3	3	3	3	1	3	2	3
<b>CO3</b>	2	2	3	3	3	3	1	3	2	3
<b>CO4</b>	2	2	3	3	3	3	1	3	2	3
<b>CO5</b>	2	2	3	3	3	3	1	3	2	3
<b>Average</b>	2	2	3	3	3	3	1	3	2	3

*(Correlation level: 3 – Strong 2-Medium 1-Low)*

**PROFESSIONAL COMPETENCY SKILL  
TRAINING FOR COMPETITIVE EXAMINATIONS**

<b>COURSE CODE: PCS</b>	<b>Paper No 41</b>	<b>Year and Semester:III year/VI semester</b>	<b>Pre-Requisite: Basics of Statistics, business and general knowledge</b>	<b>Total hours / Week</b> 2		
<b>Lead to other courses</b>	<b>Competitive Exams</b>			<b>L</b>	<b>T</b>	<b>P</b>
	<b>Marks: 75</b>	<b>Credits: 2</b>		<b>2</b>	<b>0</b>	<b>0</b>

**LEARNING OBJECTIVES**

1. To make the students learn about the analytical skill
2. To impart proficiency in logical skills related to numbers,data and English comprehension.
3. To create awareness about Indian Economy and related facts
4. To make the students aware about the Administration, Culture, Geography of India and State
5. To know about the current affairs, history and important events and dates.

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

<b>CO'S</b>	<b>TRAINING FOR COMPETITIVE EXAMINATIONS</b>	<b>COGNITIVE LEVELS</b>
<b>CO1</b>	Understanding frame work of the competitive examinations and apply the same	<b>K1, K2, K3, K4, K5,</b>
<b>CO2</b>	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	<b>K3, K4</b>
<b>CO3</b>	Exploring the Geography and social and political conditions at international and national level	<b>K3, K4, K5</b>
<b>CO4</b>	Gaining insight about the Indian Economy and the related issues	<b>K3, K4, K5</b>
<b>CO5</b>	Apply the knowledge of current affairs related to world and India	<b>K3, K4, K5</b>

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, discussion on current affairs, regular updates from newspapers and journals problem solving through practical exercises, practice tests for each component and exploring online resources.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I**

**(7 Hours)**

**Mathematical Ability** - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio

**UNIT II**

**(7 Hours)**

**Logical Reasoning:** Number Series-Visual Reasoning-Puzzles- Dice-Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning-Comprehension of English passages.

**UNIT III:**

**(4 Hours)**

**LANGUAGE ABILITY:** English language basics- Parts of Speech-Matching the phrases-Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophobes-Tenses-Voices-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.

**UNIT IV: INDIAN ECONOMY**

**(6 Hours)**

Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty.

**UNIT V: CURRENT AFFAIRS**

**(6 Hours)**

Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.- Indian Economy key factors- Current affairs related to Tamilnadu.

**REFERENCE BOOKS**

1. Quantitative aptitude by R.S.Agarwal
2. Logical Reasoning by R.S.Agarwal



3. Verbal and non-verbal reasoning y=by R.S.Agarwal
4. Genal studies various books to be referred
5. Competition Success Review.

**WEBRESOURCES:**

1. <https://questionpaper.org/reasoning/>
2. <http://www.simplynotes.in/analytical-logical-reasoning/>
3. <https://unacademy.com/>
4. <https://shikshanjagat.net/logical-reasoning-study-material/>
5. <https://www.clearias.com/>
6. <https://www.civilserviceindia.com/subject/General-Studies/notes/>

**CO-PO-PSO MAPPING**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	1	1	1	1	1	1	1	1	1	1
<b>CO2</b>	1	3	1	3	3	2	1	1	1	3
<b>CO3</b>	1	1	1	1	1	1	1	1	1	2
<b>CO4</b>	1	1	1	1	1	1	1	1	1	1
<b>CO5</b>	1	1	1	1	1	1	1	1	1	2
<b>Average</b>	1	1.4	1	1.4	1.4	1.2	1	1	1	1.8

*(Correlation level: 3 – Strong 2-Medium 1-Low)*