

SENGUNTHAR ARTS AND SCIENCE COLLEGE

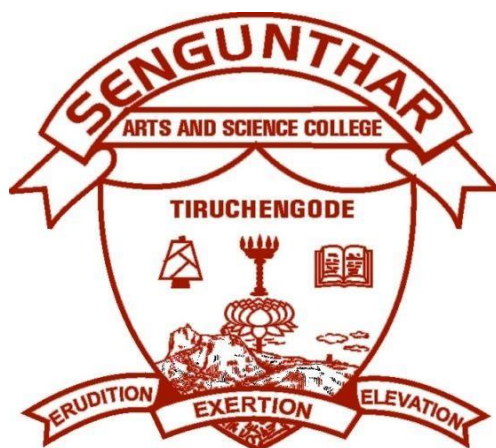
(Autonomous)

(Affiliated to Periyar University, Salem and Approved by AICTE, New Delhi)

An ISO 9001:2015 Certified Institutions. Recognised under section 2(f) and 12(B) of the UGC Act, 1956 and Accredited by NAAC with A⁺

TIRUCHENGODE – 637 205, NAMAKKAL DT., TAMILNADU

Website: www.senguarts.edu.in Email id: info@senguarts.co.in



SYLLABUS

B.Com (Professional Accounting) (CBCS – LOCF)

(With effect from the Academic Year 2024-25 onwards)

Chairman

CDC

Principal

Correspondent

INTRODUCTION

B.Com (Professional Accounting) is an undergraduate degree program that combines Commerce, accounting and Business principles with a focus on professional accounting practices. It aims to provide students with a strong foundation in accounting, finance, and business, along with expertise in industry-related skills and professional accounting certifications. The course structure is designed with Foundation courses in Commerce, accounting, and business in the First year and intermediate courses in accounting, auditing, and taxation(Tally) in the Second Year and Advanced courses in Professional Accounting (Tally advanced level), including financial management, corporate law, industry internships and project learning in the Third Year. The course focuses on industry-related skills in accounting, finance and business, providing a strong foundation for further students in M.Com, CA, MBA or Professional accounting certificates like ACCA, CIMA or CMA. Graduates can pursue careers as Professional Accountant, Financial Analyst, Tax Consultant, Auditing Assistant, Management Accountant, Financial Manager, Accounting Consultant, and Business Analyst..

AIM

The syllabus of this program is aimed at preparing the students with the latest developments and put them on the right track to fulfil the present requirements.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce in Professional Accounting ((UG) Course shall be required to have passed the Higher Secondary Examination with Commerce and Accountancy or Higher Secondary with Commerce/ Accountancy/ Mathematics/ Business Mathematics/ Statistics/ Computer Science/ Corporate Secretary ship/ Information Technology/ Computer Applications/ Computer Technology as one of the subject. (those who have not studied Commerce or/ and Accountancy should undergo a bridge course for a minimum duration of 15 days in that subjects). under higher secondary board of examination, Tamil Nadu or as per norms set by the Government of

Tamil Nadu or other examinations accepted as equivalent thereto by the Guidelines of Periyar University.

PROGRAMME OUTCOMES

REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAME WORK (CBCS) FOR UNDER GRADUATE	
Programme	B.COM - PROFESSIONAL ACCOUNTING
Programme Code	24UCP
Duration	UG - Three Years
Programme Outcomes (POs)	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking and Lifelong learning: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge / skill Development / re skilling. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies

	to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation PO7: Cooperation/Team work and Self Directed learning: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO8: Scientific reasoning / Moral and Ethical Awareness/Reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective,
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	unbiased and truthful actions in all aspects of work. PO9: Reflective thinking and Leadership readiness/ Qualities: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. PO10: Information/digital literacy and Multicultural competence: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
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Programme Specific Outcomes (PSO)

Programme Specific Outcomes (PSOs)	PSO-1. – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions. PSO-2. Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start-ups and high potential organizations PSO-3. Research and Development: Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development. PSO-4. – Contribution to Business World: To Produce employable, ethical and innovation professionals to sustain in the dynamic business world. PSO-5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefits.
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	Pos										PSOs				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	PS01	PS02	PS03	PS04	PS05
CLO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Level of Correlation between POs and PSOs (*Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix*); 1 – Low, 2 – Medium, 3 – High, 0 – No Correlation

I YEAR

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-I											
1	Part-I	24S1UFTA01	Language– Podhu Tamil I	3	3	-	3	6	25	75	100
2	Part-II	24S1UFEN01	General English I	3	3	-	3	6	25	75	100
3	Part-III Core I	24S1UCP01	Principles and Practice of Accountancy	3	2	-	5	5	25	75	100
4	Part-III Core II	24S1UCP02	Effective Business Communication	3	2	-	5	5	25	75	100
5	Part-III Elective I	24S1UCPE01	Managerial Economics	3	1	-	3	4	25	75	100
		24S1UCPE02	Indian Economic Development								
		24S1UCPE03	Business Environment								
6	Part-IV	24S1UCPN01	NME I- Business Organization	1	1	-	2	2	25	75	100
7	Part-IV	24S1UCPP01	Foundation Practical - Spreadsheet Modeling for Business Decisions	-	-	2	2	2	25	75	100
			TOTAL				23	30			700

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-II											
1	Part-I	24S2UFTA02	Language-Podhu Tamil II	3	3	-	3	6	25	75	100
2	Part-II	24S2UFEN02	General English II	3	3	-	3	6	25	75	100
3	Part-III Core III	24S2UCP03	Advanced Financial Accounting	3	2	-	5	5	25	75	100
4	Part-III Core IV	24S2UCP04	Corporate Law	3	2	-	5	5	25	75	100
5	Part-III Elective II	24S2UCPE04	International Trade	2	2	-	3	4	25	75	100
		24S2UCPE05	Insurance and Risk Management								
		24S2UCPEP01	Practical - Tally with GST	2	-	2					
6	Part-IV	24S2UCPN02	NME II - Advertising	1	1	-	2	2	25	75	100
7	Part-IV	24S2UMAS01	Skill Enhancement Course – Quantitative Aptitude	1	1	-	2	2	25	75	100
			TOTAL				23	30			700

II YEAR

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER–III											
1	Part–I	24S3UFTA03	Language – Podhu Tamil III	3	3	-	3	6	25	75	100
2	Part–II	24S3UFEN03	General English III	3	3	-	3	6	25	75	100
3	Part–III Core V	24S3UCP05	Corporate Accounting I	3	2	-	5	5	25	75	100
4	Part–III Core VI	24S3UCP06	Company Law	3	2	-	5	5	25	75	100
5	Part–III Elective III	24S3USTA03	Business Mathematics and Statistics	3	1	-	3	4	25	75	100
		24S3UCPE06	Working Capital Management								
		24S3UCPE07	Performance Management								
6	Part–IV	24S3UCPSP01	SEC – Practical Business Computing and Office Tools	-	-	2	2	2	25	75	100
7	Part–IV	24S3UCPS01	SEC – Financial Markets	2	-	-	2	2	25	75	100
8	Part – IV	-	Environmental Studies	1	-	-	-	1	-	-	-
			TOTAL				23	30			700

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-IV											
1	Part-I	24S4UFTA04	Language - Podhu Tamil - IV	3	3	-	3	6	25	75	100
2	Part-II	24S4UFEN04	General English –IV	3	3	-	3	6	25	75	100
3	Part-III Core VII	24S4UCP07	Corporate Accounting II	3	2	-	5	5	25	75	100
4	Part-III Core VIII	24S4UCP08	Fundamentals of Marketing	3	2	-	5	5	25	75	100
5	Part-III Elective IV	24S4UCPE08	Financial Services	2	1	-	3	3	25	75	100
		24S4UCPE09	Basics in Business Outsourcing								
		24S4UMAE03	Operation Research								
6	Part-IV	24S4UCPSP01	SEC – Practical Commerce Practical	-	-	2	2	2	25	75	100
7	Part-IV	24S4UCPS04	SEC – Personality Development and Soft Skills	2	-	-	2	2	25	75	100
		24S4UCPS02	SEC - Service Marketing	1	1	-					
8	Part-IV	24S4UES01	Environmental Studies	1	-	-	2	1	25	75	100
			TOTAL				25	30			800

III YEAR

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-V											
1	Part-III Core IX	24S5UCP09	Cost Accounting I	3	2	-	4	5	25	75	100
2	Part-III Core X	24S5UCP10	Banking Law and Practice	3	2	-	4	5	25	75	100
3	Part-III Core XI	24S5UCP11	Income Tax Law and Practice I	3	2	-	4	5	25	75	100
4	Part-III Core XII	24S5UCPPR01	Project Viva Voce	2	-	3	4	5	25	75	100
		24S5UCP12	Auditing and Corporate Governance	3	2	-					
5	Part-III Elective V	24S5UCPE10	Financial Management	2	2	-	3	4	25	75	100
		24S5UCPE11	Consumer Behavior								
6	Part-III Elective VI	24S5UCPE12	Strategic Management	2	-	2	3	4	25	75	100
		24S5UCPEP02	Python Programming	-	-	4					
7	Part-IV	24S5UVE01	Value Education	1	1		2	2	25	75	100
8		24S5UIT01	Summer Internship / Industrial Training	-	-	2	2	-	-	-	-
			TOTAL				26	30			700

S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER–VI											
1	Part–III Core XIII	24S6UCP13	Cost Accounting II	3	3	-	4	6	25	75	100
2	Part–III Core XIV	24S6UCP14	Management Accounting	3	3	-	4	6	25	75	100
3	Part–III Core XV	24S6UCP15	Income Tax Law and Practice II	3	3	-	4	6	25	75	100
4	Part–III Elective VII	24S6UCPE13	Investment Analysis and Port Folio Management	3	1	-	3	4	25	75	100
		24S6UCPE14	Entrepreneurial Development								
5	Part–III Elective VIII	24S6UCPE15	Financial Reporting Analysis	3	1	-	3	4	25	75	100
		24S6UCPE16	Indirect Taxation	3 3	1	-					
6	Professional Competency Skill Enhancement Course	24S6UCPPCS01	Filing of Income Tax and GST	2	-	2	2	4	25	75	100
7	Part–V	24S6UEX01	Extension Activity	-	-		1	-	-	-	-
			TOTAL				21	30			600
GRAND TOTAL							140	180			4200

SEMESTER I

FIRST YEAR - SEMESTER I

CORE I – PRINCIPLES AND PRACTICE OF ACCOUNTANCY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCP01	Core-I	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the basic accounting concepts and standards.
- ❖ To know the basis for calculating business profits.
- ❖ To familiarize with the accounting treatment of depreciation.
- ❖ To learn the methods of calculating profit for single entry system.
- ❖ To gain knowledge on the accounting treatment of insurance claims.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the concept of accounting and rectification of errors	PO1,PO3,PO4
CO2	Apply the knowledge in preparing detailed Bank reconciliation Statements accounts of sole trading concerns	PO1,PO2,PO4
CO3	Analyse the various methods of providing depreciation	PO4,PO5,PO6
CO4	Evaluate the methods of calculation of profit	PO4,PO7,PO8
CO5	Determine treatment and claims from insurance companies in case of loss of stock.	PO7,PO8

CORE I – PRINCIPLES AND PRACTICE OF ACCOUNTANCY

Unit	Details	No. of Hours
I	Theoretical Framework and Accounting Process: Accounting – Meaning and Theoretical framework of Accounting, Accounting Concepts and Conventions- Accounting terms – Accounting Equations – Double Entry System - Introduction to Accounting Standards and Indian Accounting Standards AS & Ind AS (Theory Only) - Journal, Ledger Accounts– Subsidiary Books– Trial Balance – Preparation of Bank Reconciliation Statement and Types and Rectification of Errors - Suspense Account. #Power point Presentation on Accounting Concepts	15
II	Final Accounts and Depreciation Final Accounts of Sole Trading Concern -Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet and Adjustments. Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation.	15
III	Bills of Exchange and Single Entry System .Bills of Exchange– Definition– Specimens–Discounting of Bills – Endorsement of Bill – Collection – Renewal – Retirement of Bill under rebate. Single Entry System Incomplete Records- Meaning and Features-Limitations- Difference between Incomplete Records and Double Entry System- Methods of Calculation of Profit- Statement of Affairs Method– Preparation of final statements by Conversion method. #Report writing on Bill of Exchange - Financial Analysis	15
IV	Account Current and Average Due Date Account Current- Meaning – Definition – Methods: Product, Red-ink Interest, Interest Table, Periodical balance and Époque method. Average Due Date –Meaning - Uses – Accounting Treatments – Calculation of Interest.	15
V	Effective Presentation of a Financial statements Meaning of Financial Statements – Theoretical vs Practical Statements – Financial Statements for Individuals, In Firm, In Body of Individuals, In Association of Persons- In Business.	15
	Total	75
Theory – 20% Problems – 80%		
#PPT Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ S.N. Maheshwari, Financial Accounting(2018), Vikas Publications, Noida.
- ❖ Shukla Grewal and Gupta, “Advanced Accounts”, volume 1(2022), S.Chand and Sons, New Delhi.
- ❖ Radhaswamy and R.L. Gupta: Advanced Accounting(2015), Sultan Chand, New Delhi.
- ❖ R.L. Gupta and V.K. Gupta, “Financial Accounting(2021)”, Sultan Chand, New Delhi.

Reference books

- ❖ Dr.Arulanandan and Raman: Advanced Accountancy(2019), Himalaya Publications, Mumbai.
- ❖ Tulsian , Advanced Accounting(2002), Tata McGraw Hills, Noida.
- ❖ Charumathi and Vinayagam, Financial Accounting(2004), S.Chand and Sons, New Delhi.
- ❖ Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases(2023). McGraw-Hill Education, Noida.

Web Resources

- ❖ <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- ❖ <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- ❖ <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	3	2
CO3	3	2	3	3	3	2	2	2	2	3
CO4	3	2	3	3	2	2	2	2	2	3
CO5	3	2	3	3	3	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	2	2	3	2
Weightage	15	10	10	15	10
Weighted percentage of Course Contribution to Pos	3	2	2	3	2

Course Co-ordinator**BOS Chairman**

CORE II – EFFECTIVE BUSINESS COMMUNICATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCP02	Core –II	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know about the Principles, objectives and importance of communication in Commerce and trade.
- ❖ To understand about trade enquiries.
- ❖ To aware about various types of business correspondence.
- ❖ To develop the ideas about to write business reports.
- ❖ To enable the learners to update with various types of interviews.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Acquire the basic concept of business communication.	PO1,PO2
CO2	Exposed to effective business letter.	PO2,PO3,PO7
CO3	Paraphrase the concepts of various correspondence..	PO1,PO4,PO5
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports	PO3,PO5, PO9,PO10
CO5	Acquire the skill of preparing an effective resume	PO1,PO7

CORE II – EFFECTIVE BUSINESS COMMUNICATION

Unit	Details	No. of Hours
I	Introduction Business Communication Meaning- Objectives- Media – Barriers – Importance of Business Communication – Modern Information Transfer Methods- Business Letters: Need – Functions – Kinds - Essential of Effective Information Sharing through Letters – Layout of Business Letter.	15
II	Business Process Enquiries – Replies – offers and quotations for orders- Credit and Need Enquiry(Product) – Meaning – Trade and bank references – Complaints and Settlements – Collection Letters – Sales Letters. *Power point Presentation on How to Write Effective Collection and Sales Letters	15
III	Banking, Insurance and Agency Correspondence Banking Correspondence – Introduction – Correspondence with Customer, Head Office. Insurance Correspondence – Life Insurance – Fire Insurance – General Insurance – Marine Insurance – Agency Correspondence. #Report Writing on Life vs Accidental Insurance	15
IV	Report Writing Company Secretarial Correspondence – Introduction – Agenda, Minutes and Report Writing – Types – Characteristics of Good Report – Report of Individuals. *Power point Presentation on Agenda and Minutes Preparation	15
V	Technological of Business Communication Application for Jobs: Preparation of Resume- Interviews- Types of Interview – Candidates preparing for an interview – guidelines to be observed during an interview – Corporate Report Writing – Technological improvements of Email, Text Messaging, slide or Visual Presentation – Internet- Online Meeting – Social networking – Group Discussion. *Power Point Presentation on Resume Writing and Group Discussion.	15
	Total	75
#Report Writing, *Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text books

- ❖ Boove, Thill, Schatzman, -Business Communication Today (2018)- Pearson Education, Private Ltd, New Delhi.
- ❖ Gupta and Jain, Business Communication(2021), Sahityabahvan Publication, New Delhi.
- ❖ K.P.Singhdy, Business Communication(2022),Taxmann New Delhi.
- ❖ Rithika Motwani, Business Communication(2021), Taxmann New Delhi.
- ❖ M.S.Ramesh and Dr.R.Pattenshetty, Effective English and Correspondence(2015), S.Chand & Co Publishers, New Delhi.

Reference books

- ❖ V.K.Jain and Om Prakash, Business Communiacation(2007), S.Chand, New Delhi.
- ❖ Shirley Taylor, Communication for Business(2010), Pearson Publication, New Delhi.
- ❖ Penrose, Rasbery, Myers – Advanced Business Communication(2000), Himalya Publishing House, Bangalore.
- ❖ Rajendra Pal & J.S. Korlahalli – Essentials of Business Communication(2012), Sultan Chand & Sons, New Delhi.
- ❖ R.S.N. Pillai and Bhagavathi.S, Commercial Correspondence(2006), S.Chand & Co Publishers, New Delhi.

Web Resources

- ❖ <http://accountingseekho.com/>
- ❖ <https://www.testpreparing.com/business-communication-practice-exam-questions>
- ❖ [https:// bacherlors.online.minus.edu/degree-programs](https://bacherlors.online.minus.edu/degree-programs)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2
CO3	3	3	2	3	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	3	3
CO3	3	2	2	2	3
CO4	3	2	2	2	3
CO5	3	2	2	3	3
Weightage	15	10	11	12	15
Weighted percentage of Course Contribution to POs	3	2	2.2	2.4	3

Course Co-ordinator**BOS Chairman**

ELECTIVE I – MANAGERIAL ECONOMICS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCPE01	Elective – I	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the approaches to economic analysis.
- ❖ To know the various determinants of demand.
- ❖ To gain an insight into Social and Cultural Environment
- ❖ To familiarize the concepts of an Economic Environment.
- ❖ To enable the students to understand the objectives and importance of pricing policy.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the positive and negative approaches in economic analysis	PO1, PO2, PO3
CO2	Understood the factors of demand forecasting	PO2, PO4
CO3	Know the assumptions and significance of in difference curve	PO4, PO5, PO6
CO4	Outline the internal and external economies of scale	PO6, PO7
CO5	Relate and apply the various methods of pricing	PO8, PO10

ELECTIVE I – MANAGERIAL ECONOMICS

Unit	Details	No. of Hours
I	Introduction to Economics Introduction – Definitions of Economics – Nature and Scope of Economics – Positive and Normative of Economics – Business Cycle – Inflation – Types – Phases of Cycle.	12
II	Demand & Supply Analysis Law of Demand – Meaning – Definitions – Elasticity of demand – Meaning – Types – Measurement of Elasticity – Demand Forecasting. Law of Supply - Meaning – Definitions – Meaning – Types – Measurement of demand *Power Point Presentation on Demand and Supply	12
III	Consumer Behaviour Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions - Consumer's Equilibrium. Price, Income and Substitution Effects. * *Power Point Presentation on Consumer Behaviour of Product Buyers	12
IV	Theory of Production Production Functions - Law of Variable Proportion – Laws of Returns to Scale- Difference between Laws of variable proportion and returns to scale– Economies of Scale– Internal and External Economies– Internal and External Diseconomies.	12
V	Market Structure Market – Meaning – Definition – Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.	12
	Total	60
*Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text books

- ❖ H.L. Ahuja, Business Economics–Micro & Macro(2016) - Sultan Chand & Sons, New Delhi.
- ❖ C.M.Chaudhary, Business Economics(2020)-RBSA Publishers - Jaipur-03.
- ❖ Aryamala.T, Business Economics(2021), Vijay Nicole, Chennai.
- ❖ T.P Jain, Business Economics(2021), Global Publication Pvt.Ltd, Chennai.
- ❖ D.M.Mithani, Business Economics(2016), Himalaya Publishing House, Mumbai.

Reference books

- ❖ S.Shankaran, Business Economics(2019)-Margham Publications, Chennai.
- ❖ P.L.Mehta, Managerial Economics(2016)–Analysis, Problems, Sultan Chand & Sons, New Delhi.
- ❖ Peter Mitchelson and Andrew Mann, Economics for Business(2019)-Thomas Nelson Australia
- ❖ Ram singh and Vinaykumar, Business Economics(2021), Thakur publication Pvt.Ltd, Chennai.
- ❖ Saluram and Priyanka Jindal, Business Economics(2024), CA Foundation, Chennai.

Web Resources

- ❖ https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
- ❖ <https://www.icsi.edu/>
- ❖ <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	2	2	2	3
CO2	3	2	3	3	2	2	2	2	3	3
CO3	3	2	2	3	2	2	2	1	2	3
CO4	3	2	2	3	2	2	2	2	2	3
CO5	3	2	3	3	2	2	2	1	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	3	3
CO3	3	2	2	2	3
CO4	3	2	2	2	3
CO5	3	2	2	3	3
Weightage	15	10	11	12	15
Weighted percentage of Course Contribution to Pos	3	2	2.2	2.4	3

Course Co-ordinator

BOS Chairman

ELECTIVE I – INDIAN ECONOMIC DEVELOPMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCPE02	Elective – I	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the concepts of Economic growth and development
- ❖ To know the features and factors affecting economic development.
- ❖ To gain understanding about the calculation of national income
- ❖ To examine the role of public finance in economic development.
- ❖ To understand the causes of inflation.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Elaborate the role of State and Market in Economic Development	PO1, PO2, PO3
CO2	Understand the Sectorial contribution to National Income	PO2, PO3, PO4
CO3	Compare National Income at constant and current prices.	PO4, PO5, PO6
CO4	Describe the canons of public expenditure	PO6, PO7, PO8
CO5	Understand the theories of money and supply	PO8, PO9, PO10

ELECTIVE I – INDIAN ECONOMIC DEVELOPMENT

Unit	Details	No. of Hours
I	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	12
II	Economic Development Factors Effecting Economic Development-Characteristics of Developing Countries- Population and Economic Development-Theories of Demographic Transition. Human Resource Development and Economic Development.	12
III	National Income Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare. *Power Point Presentation on National Income	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue- Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget- Importance, Types of Deficit- Revenue, Budgetary - Primary and Fiscal, Deficit Financing. #Report writing on Incidence of Taxation	12
V	Money Supply Theories of Money and Its Supply, Types of Money- Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation- Types, Causes and Impact – Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.	12
	Total	60
#Report writing, *Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text books

- ❖ Dutt and Sundaram, Indian Economy(2024), S.Chand, New Delhi
- ❖ V.K.Puri, S.K. Mishra, Indian Economy(2017), Himalaya Publishing house, Mumbai
- ❖ Remesh Singh, Indian Economy(2024), Mc.Graw Hill, Noida.
- ❖ Nitin Singhania, Indian Economy(2022), Mc.Graw Hill, Noida.
- ❖ Sanjeverma, The Indian Economy(2024), unique publication, Shimla.

Reference books

- ❖ Ghatak Subrata : Intro to Development Economics(2003), Routledge Publications, New Delhi.
- ❖ Sukumoy Chakravathy : Development Planning(2007)- Indian Experience, OUP, New Delhi.
- ❖ Ramesh Singh, Indian Economy(2016), Mc.Graw Hill, Noida.
- ❖ Mier, Gerald, M: Leading issues in Economic Development(2000), OUP, New Delhi.
- ❖ Todaro, Micheal P: Economic Development in the third World(2017), Orient Longman, Hyderabad.

Web Resources

- ❖ <http://www.jstor.org>
- ❖ <http://www.indiastat.com>
- ❖ <http://www.epw.in>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3
CO3	3	2	3	3	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2
CO2	2	3	2	2	2
CO3	2	3	2	2	2
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	10	10
Weighted percentage of Course Contribution to Pos	2	3	2	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE I – BUSINESS ENVIRONMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCPE03	Elective – I	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the nexus between environment and business.
- ❖ To know the Political Environment in which the businesses operate..
- ❖ To gain an insight into Social and Cultural Environment.
- ❖ To familiarize the concepts of an Economic Environment.
- ❖ To learn the trends in Global Environment / Technological Environment

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the nexus between environment and business.	PO1,PO3, PO4
CO2	Apply the knowledge of Political Environment in which the businesses operate.	PO1,PO4,PO5, PO7,PO8
CO3	Analyze the various aspects of Social and Cultural Environment.	PO1,PO5,PO7, PO8
CO4	Evaluate the parameters in Economic Environment.	PO1,PO3,PO4, PO5
CO5	Create a conducive Technological Environment for business to operate globally.	PO1,PO3,PO4, PO7,PO8

ELECTIVE I – BUSINESS ENVIRONMENT

Unit	Details	No. of Hours
I	An Introduction The Concept of Business Environment- Its Nature and Significance- Elements of Environment- Brief Overview of Political– Cultural- Legal– Economic and Social Environments and their Impact on Business and Strategic Decisions. #Report Writing on Internal & External Environment of Business	12
II	Political Environment Political Environment– Government and Business Relationship in India– Provisions of Indian Constitution Pertaining to Business.	12
III	Social and Cultural Environment Social and Cultural Environment– Impact of Foreign Culture on Business– Cultural Heritage- Social Groups- Linguistic and Religious Groups– Types of Social Organization– Relationship between Society and Business –Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP– Urbanization- Fiscal Deficit– Plan Investment– Per Capita Income and their Impact on Business Decisions - Growth Rate of Population. *Power Point Presentation on GDP Calculation	12
V	Technological Environment Technological Environment– Concept- Meaning- Features of Technology- Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Business- Status of Technology in India- Determinants of Technological Environment.	12
	Total	60
#Report Writing, *Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text books

- ❖ C. B. Gupta, Business Environment(2022), Sultan Chand & Sons, New Delhi
- ❖ Francis Cherunilam, Business Environment(2019), Himalaya Publishing House, Mumbai
- ❖ Dr. V.C. Sinha, Business Environment(2023), SBPD Publishing House, UP.
- ❖ Aswathappa.K, Essentials Of Business Environment(2017), Himalaya Publishing House, Mumbai
- ❖ Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment(2018), Kalyani Publications, New Delhi.

Reference books

- ❖ Veenakeshav pailwar, Business Environment(2014), PHI Learning Pvt Ltd, New Delhi
- ❖ Shaikhsaleem, Business Environment(2020), Pearson, New Delhi
- ❖ S. Sankaran, Business Environment(2013), Margham Publications, Chennai
- ❖ Namitha Gopal, Business Environment(2020), Vijay Nicole Imprints Ltd., Chennai
- ❖ Ian Worthington, Chris Britton, Ed Thompson, The Business Environment(2018), F T Prentice Hall, New Jersey.

Web Resources

- ❖ www.mbaofficial.com
- ❖ www.yourarticlelibrary.com
- ❖ www.businesscasestudies.co.uk

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	3	2	2	3	3	2
CO2	3	2	2	3	3	2	3	3	3	2
CO3	3	2	3	3	3	2	3	3	3	2
CO4	3	2	3	3	3	2	2	3	3	2
CO5	3	2	3	3	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	3
CO2	2	3	3	3	3
CO3	2	3	3	3	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3
Weightage	11	15	15	15	15
Weighted percentage of Course Contribution to Pos	2.2	3	3	3	3

Course Co-ordinator

BOS Chairman

NME -I – BUSINESS ORGANISATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCPN01	NME -1	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand business, profession, organization, social responsibilities, business ethics
- ❖ To explore business forms, distinguish public and private sectors
- ❖ To comprehend industry location factors, analyze large-scale operation advantages.
- ❖ To familiarize with stock exchanges, understand business combinations.
- ❖ To understand trade associations and chambers of commerce in India

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	PO1,PO5
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	PO2,PO5
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	PO4, PO5, PO6
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects	PO5,PO8
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	PO2,PO5, PO6

NME -I – BUSINESS ORGANISATION

Unit	Details	No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business – Business Ethics.	6
II	Forms of Business organization - sole trader - partnership - joint Hindu family- Joint stock companies- Co-operative societies - Public utilities and public enterprises- Public Sector vs Private Sector. *Power Point Presentation on Forms of Business.	6
III	Location of industry - factors influencing location - Size of industry - Optimum firm - Advantages of large - Scale operation – Limitation of small scale operation- Industrial estates- District Industries centres.	6
IV	Trade association- Chamber of commerce- Functions- Objectives- Working in India. Business Combination- Causes- Types - Effects and Working Combination in India.	6
V	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India. *Power Point Presentation on NSE and BSE operations.	6
	Total	30
* Power Point Presentation on related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Y.K.Bhushan, Business organization(2021), Sultan Chand, New Delhi.
- ❖ Reddy & Gulshar, Principles of Business Organization & Management(2017).

Reference books

- ❖ Business organization and management, Publisher: P.Allan (January1,1978)
- ❖ Prakash & Jagedesh, Business organization & Management(2005).
- ❖ Vasudevan & Radhasivam, Business Organization(1984).

Web Resources

- ❖ <https://www.vedantu.com/commerce/forms-of-business-organizations>
- ❖ <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
- ❖ <https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e>
- ❖ <http://anucde.info/materialpdf/L-5.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	3	2	3	3	2	3
CO2	3	3	3	3	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	2	3
CO4	3	3	3	2	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	3	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Weightage	15	10	12	10	12
Weighted percentage of Course Contribution to Pos	3	2	2.4	2	2.4

Course Co-ordinator

BOS Chairman

**FOUNDATION PRACTICAL -
SPREADSHEET MODELING FOR BUSINESS DECISIONS**

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCPP01	Foundation Practical	Theory	-	-	2	2	2

Learning Objectives

- ❖ To apply various terminologies used in the operation of spread sheet in a business environment.
- ❖ To understand the basic concepts of a spreadsheet processing package
- ❖ To apply the basic concepts of electronic spread sheet software in business.
- ❖ To understand and apply the basic concepts of excel.
- ❖ To generate spread sheet for communicating in a calculation for finding business environment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall various techniques of working in Spreadsheet.	PO1,PO3, PO5,PO7
CO2	Prepare appropriate business document.	PO1,PO3
CO3	Create-Presentation for Seminars and Lecture.	PO1,PO2, PO3,PO5,PO7
CO4	Understanding various tools used in MS-EXCEL.	PO1,PO3
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	PO1,PO2,PO3, PO5,PO7

SKILL ENHANCEMENT COURSE- PRACTICAL

SPREADSHEET MODELING FOR BUSINESS DECISIONS

Exercise No	Contents	No. ofHours
I	Prepare a Mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.	3
II	Conditional Formatting: Manage Rules, Data bars, Color scales, Icon Sets, New Rule, Find Duplicates, Shade Alternate Rows and compare Two lists, Conflicting Rule and Checklist.	3
III	Draw different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using mathematical functions.	3
IV	Prepare statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical functions.	3
V	Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation and Decline.	3
VI	Creating Pivot Table to analyses sales report.	3
VII	Prepare Final Accounts (Trading, Profit and Loss account, Balance Sheet) by using Formula.	3
VIII	Prepare a Payroll for employee database of an organization with the following Details, Employee id, Employee name, Date of Birth, Department and Designation, Date of Appointment, Basic pay, Dearness allowance and other deductions if any.	3
IX	Create mailing labels for students database which should include atleast three table must have atleast to fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone number.	3
X	Pricing, quantity and other descriptions for five products and enter in the Access table and create an invoice inform design view.	3
	Total	30

Text Books

- ❖ R Parameswaran, Computer Application in Business (2021) - S. Chand Publishing, UP.
- ❖ Dr.Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business(2019) - SBPD Publications, UP.
- ❖ Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
- ❖ Peter Norton, —Introduction to Computers –Tata McGraw-Hill, Noida.

- ❖ Renu Gupta : Computer Applications in Business, Shree Mahavir Book Publishers, New Delhi.

Reference books

- ❖ Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
- ❖ Jennifer Kettel, Guy Hat-Davis, Curt Simmons, —Microsoft 2003, Tata McGraw Hill, Noida.
- ❖ Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
- ❖ John Walkenbach , MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
- ❖ Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

Web Resources

- ❖ https://www.youtube.com/watch?v=Nv_Nnw01FaU
- ❖ <https://www.udemy.com/course/office-automation-certificate-course/>
- ❖ https://guides.lib.umich.edu/ld.php?content_id=11412285

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Co-ordinator

BOS Chairman

SEMESTER II

FIRST YEAR - SEMESTER II
CORE III – ADVANCED FINANCIAL ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCP03	Core – III	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
- ❖ To understand the allocation of expenses under departmental accounts
- ❖ To prepare different kinds of accounts such Consignment and Joint Venture.
- ❖ To know the Methods of Accounts in Different Situations in Partnership And Consignment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the accounting treatment for admission and retirement in partnership	PO3,PO5
CO2	Know settlement of accounts at the time of dissolution of a firm.	PO4,PO7
CO3	Know the Accounts aspects on Branch and Departmental accounts	PO4,PO6
CO4	Understand the Accounting aspects in Consignment and Joint venture	PO4,PO6
CO5	Elaborate the situations in Accounting treatments	PO2,PO3,PO4

CORE III – ADVANCED FINANCIAL ACCOUNTING

Unit	Details	No. of Hours
I	Partnership Accounts- I Division of profit – Admission - Retirement – Limited Liability Partnership - Past adjustment and guarantee.	15
II	Partnership Account II Death of a partner - Dissolution of a firm – Piecemeal distribution – Garner Vs Murray – Insolvency of partner – Sale of firm to a company. #Report writing on Insolvency of Partner	15
III	Branch & Departmental Accounts Branch accounts –Dependent Branches - Debtors system - Stock and Debtors System Departmental Accounts - Departmental accounts - Basis of Allocation of Expenses - Inter Departmental Transfer at cost and invoice price - Departmental Trading, Profit & Loss Account. *Power Point Presentation on Basis of Allocation of Expenses.	15
IV	Consignment and Joint venture Consignment – Features - Distinction between Sale and consignment – Account sales - Recurring expenses - Non- Recurring expenses – Accounting treatment for consignment Transactions – Journal entries in the books of Consignors and consignee. Joint venture – Features – Difference between joint venture and consignment – Accounting for joint ventures – Journal entries - Complete record method – Partial record method – Conversion of consignment into Joint venture. *Power Point Presentation on Difference between Joint venture and consignment	15
V	Methods of Accounts in Different Situations in Partnership and Consignment New Admission merger Company Partners – Division of Partner – Changes of Partnership – Merging and Acquisition of New Firms – Structure – Valuations – Preparation of Final Accounts on Consignment.	15
	Total	75
	THEORY 20% & PROBLEMS 80%	
#Report writing, * Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand(2018), New Delhi.
- ❖ M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts(2017), S Chand Publishing, New Delhi.
- ❖ R.L. Gupta and V.K. Gupta, —Financial Accounting(2021), Sultan Chand, New Delhi.

- ❖ S P Jain and K. L. Narang: Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy & A. Murthy, Financial Accounting(2022), Margam Publishers, Chennai.

Reference books

- ❖ Dr. S.N. Maheswari: Financial Accounting(2010), Vikas Publications, Noida.
- ❖ Dr.Venkataraman& others (7 lecturers): Financial Accounting(2001), VBH, Chennai.
- ❖ Dr.Arulanandan and Raman: Advanced Accountancy(2019), Himalaya publications, Mumbai.
- ❖ Tulsian , Advanced Accounting(2002), Tata MC. Graw hills, India.
- ❖ Charumathi and Vinayagam, Financial Accounting(2004), S.Chand and sons, New Delhi.

Web Resources

- ❖ <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- ❖ <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- ❖ <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	2	2
CO3	3	2	2	3	3	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	3	3	3	3
Weightage	15	11	11	11	11
Weighted percentage of Course Contribution to POs	3	2.2	2.2	2.2	2.2

Course Co-ordinator

BOS Chairman

CORE - IV – CORPORATE LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCP04	Core - IV	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To know the nature and objectives of corporate law and the essentials of valid contract.
- ❖ To gain knowledge on performance contracts.
- ❖ To be acquainted with the rules of Indemnity and Guarantee
- ❖ To make aware of the essentials of Bailment and pledge.
- ❖ To understand the provisions relating to sale of goods.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the Objectives and significance of Corporate law	PO2,PO3
CO2	Understand the clauses and exceptions of Indian Contract Act.	PO4,PO6, PO10
CO3	Outline the contract of indemnity and guarantee	PO3,PO4, PO6
CO4	Familiar with the provision relating to Bailment and Pledge	PO1,PO4, PO8
CO5	Explain the various provisions of Sale of Goods Act 1930	PO2,PO3, PO6

CORE - IV – CORPORATE LAW

Unit	Details	No. of Hours
I	Corporate Law - Introduction- Meaning- Objectives - Sources- origin - (custom-law of England - Equity precedents nature of law.) Indian Contract Act,1872 – Contract- Definition- Obligation- Nature and Kinds of Contract - Elements of a Valid Contract - Formation of Contract.	15
II	Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract. *Power point Presentation on Agreement and Performance of Contract	15
III	Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee-Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage-Meaning and definitions	15
IV	Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent -Relation of Principal and third parties - Termination of Agency.	15
V	Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties -Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods. *Power point Presentation on Delivery Of Goods	15
	Total	75
*Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ N.D. Kapoor , Business Laws(2022)- Sultan Chand and Sons, New Delhi.
- ❖ R.S.N. Pillai – Business Law(2021), S.Chand, New Delhi.
- ❖ M C Kuchhal & Vivek Kuchhal, Business law(2021), S Chand Publishing, New Delhi
- ❖ M.V. Dhandapani, Business Laws(2020), Sultan Chand and Sons, New Delhi.
- ❖ Shusma Aurora, Business Law(2022), Taxmann, New Delhi.

Reference books

- ❖ Preethi Agarwal, Business Law(2021), CA foundation study material, Chennai.
- ❖ Business Law(2017) by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
- ❖ Kavya and Vidhyasagar, Business Law(2017), Nithya Publication, New Delhi.

- ❖ D.Geet, Business Law(2018), Nirali Prakashan Publication, Pune.
- ❖ M.R. Sreenivasan , Business Laws(2012), Margham Publications, Chennai.

Web Resources

- ❖ www.cramerz.comwww.digitalbusinesslawgroup.com
- ❖ <http://swcu.libguides.com/buslaw>
- ❖ <http://libguides.slu.edu/businesslaw>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	2	2	3	2
CO2	3	2	3	3	2	2	2	2	3	2
CO3	3	2	2	3	2	2	2	2	3	2
CO4	3	2	3	3	2	2	2	2	3	2
CO5	3	2	3	3	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE – II – INTERNATIONAL TRADE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCPE04	Elective - II	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To introduce the students to the concept of international trade and its theories.
- ❖ To provide a comprehensive understanding of balance of trade and payments and its Economic effects
- ❖ To impart knowledge on the foreign exchange rates and its theories
- ❖ To facilitate students to be aware of the international monetary systems and the structure of IMF.
- ❖ To introduce the students to the international financial institutions.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Define the concept of international trade and its theories.	PO1,PO6,PO8
CO2	Evaluate the system of balance of trade and payments and its economic effects.	PO1,PO6,PO8
CO3	Analyse the foreign exchange rates and its theories.	PO1,PO6
CO4	Familiar with the international monetary systems and the structure of IMF.	PO1,PO2, PO6,PO8
CO5	Practical knowledge on the workings of international financial institutions.	PO1,PO3, PO6,PO8

ELECTIVE – II – INTERNATIONAL TRADE

Unit	Details	No. of Hours
I	Internal and International Trade – Distinction - Theories of International trade: Classical theories - Adam Smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory – Trade and factor price - International trade benefits for economic growth.	12
II	Balance of Payments – Components of Balance of Payments: Current account, Capital account & Official settlement accounts- Disequilibrium in BOP- Methods of correcting Disequilibrium- Balance of Payments Theory - Balance of Trade–Terms of Trade.	12
III	Foreign Exchange Rate: Theories-Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System. *Power Point Presentation on Foreign exchange rate.	12
IV	International Monetary System: Bretton Woods Conference–IMF - Objectives, Organizational structure– Membership– Quotas– Borrowing and Lending programme of IMF–SDRs –India and IMF –Major trends and development in World Trade. #Poster making on WTO	12
V	International Financial Institutions: IBRD, IFC, International Development Association (IDA)-Multilateral Investment Guarantee Agency (MIGA) - Regional Development Financial Institution: ADB– IBRD Group and India.	12
	Total	60
*Power Point Presentation and #Poster making related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Anupama Tandon, International Economics(2021), Kalyani Publishers, New Delhi
- ❖ D N Dwivedi, International Economics Theory and Policy(2017), Vikas Publishing, Noida.
- ❖ Dr. S. Sankaran, International Economics(2024), Margham Publications, Chennai
- ❖ D. M Mithani, International Economics(2020), Himalaya Publishing House, Mumbai

Reference books

- ❖ Charles Kindleberger's, International Economics, Richard D Irwin, Inc., US
- ❖ Paul R. Krugman, International Economics(2021), Pearson, New Delhi
- ❖ H.C.Bhatia, International Economics(2021), Vikas Publishing House, Noida
- ❖ Dr.S.Sankaran, Principles of Economics(2023), Margham Publications, Chennai

Web Resources

- ❖ www.ocw.mit.edu
- ❖ www.economicsnetwork.ac.in
- ❖ www.ibsstudy.wixsite.com

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2
CO2	2	3	2	2	3
CO3	2	3	2	2	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	10	12
Weighted percentage of Course Contribution to Pos	2	3	2	2	2.4

Course Co-ordinator

BOS Chairman

ELECTIVE – II – INSURANCE AND RISK MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCPE05	Elective – II	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To know the concepts and principles of contract of insurance.
- ❖ To understand the basic concepts of life insurance
- ❖ To impart knowledge on the foreign exchange rates and its theories.
- ❖ To examine the Insurance Regulatory and Development Authority 1999 (IRDA).
- ❖ To know the risk management process

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Identify the workings of insurance and hedging	PO1,PO3, PO8
CO2	Evaluate the types of insurance policies and settlement	PO1,PO3
CO3	Settle claims under various types of general insurance	PO1,PO3
CO4	Know the protection provided for insurance policyholders under IRDA	PO1,PO3
CO5	Evaluate the assessment and retention of risk	PO1,PO3

ELECTIVE – II – INSURANCE AND RISK MANAGEMENT

Unit	Details	No. of Hours
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	12
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies– Individual and Group Policies- With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance– Double Insurance.	12
III	General Insurance General Insurance Business- Fundamental Principles of General Insurance– Types- Fire Insurance– Marine Insurance–Motor Insurance– Personal Accident Insurance. #Visit and Report writing on General Insurance	12
IV	Risk Management Risk Management– Objectives– Process– Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing – Corporate Risk Management– Personal Risk Management - Level of Risk Management	12
V	RDA Act 1999 Insurance Regulatory and Development Authority (IRDA)1999– Introduction– Purpose, Duties, Powers and Functions of IRDA– Operations of IRDA– Insurance Policyholders’ Protection under IRDA – Insurance Agent- Duties and Powers. *Power Point Presentation on Insurance Correspondence - Duties and Process in field.	12
	Total	60
#Visit and Report writing, * Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance(2020), Kalyani Publishers, New Delhi.
- ❖ P.K. Gupta, Insurance and Risk Management(2021), Himalaya Publications, Mumbai.
- ❖ Dr.N. Premavathy – Elements of Insurance(2017), Sri Vishnu Publications, Chennai.
- ❖ M.N. Mishra & S.B. Mishra, Insurance Principles & Practice(2021), S Chand Publishers, New Delhi.
- ❖ Michel Crouhy, The Essentials of Risk Management(2017), McGraw Hill, Noida.

Reference books

- ❖ John C.Hull, Risk Management and Financial Institutions(2017), John wiley & sons, New Jersey.
- ❖ Dr.Sunilkumar, Insurance and Risk Management(2009), Golgotia publishers, New Delhi.
- ❖ Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice(2020), Prentice Hall of India.
- ❖ Anand Ganguly – Insurance Management(2006), New Age International Publishers.
- ❖ Thomas Coleman, A Practical Guide to Risk Management(2019), CFA, India.

Web Resources

- ❖ <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
- ❖ <https://www.investopedia.com/terms/l/lifeinsurance.asp>
- ❖ https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.spx?page=PageNo108&flag=1

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE – II –PRACTICAL -TALLY WITH GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCPEP01	Elective Practical - I	Theory	Y	-	Y	4	3

Learning Objectives

- ❖ To enable the students to acquire sound knowledge of basic of tally.
- ❖ To gain knowledge about creation of ledgers, groups, vouchers.
- ❖ To evaluate the Inventory entries using Tally.
- ❖ To gain the Knowledge of GST and its various types.
- ❖ To understanding the calculating procedures, assessment and Auditing of GST.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Perform with basic skills of tally with accounting features.	PO1,PO3, PO5,PO7
CO2	Prepare company creation, groups and ledgers.	PO1,PO3
CO3	Execute the knowledge of tally accounting features, vouchers.	PO1,PO2, PO3,PO5,PO7
CO4	Knowledge of GST and its types.	PO1,PO3
CO5	Calculate the Procedures and assessment.	PO1,PO2,PO3, PO5,PO7

ELECTIVE PRACTICAL– II TALLY WITH GST PRACTICAL

Unit	Details	No. of Hours
I	Tally Introduction: Tally – Features, License – Gateway of Tally – Buttons and the button panels – Group Creation – Single, Multiple groups creation – Creation of Ledger (Single and Multiple).	12
II	Vouchers: Configuring Vouchers – Creation of Vouchers – Pre-defined Vouchers – Contra – Purchase – Sales payment – Receipt – Journal entries – Memo – Optional vouchers.	12
III	Inventory Stock Groups and Reports: Inventory Stock categories – Stock items – Trial balance – Profit and Loss Account – Balance Sheet with five minimum adjustments.	12
IV	GST Practice: Introduction of GST- Types of GST – Registration – Invoicing – Input Tax Credit – Reserve Charge Mechanism –Payment of GST	12
V	Documentation on GST: Documentation – Introduction – E-Way Bill – Records and Returns – Import and Export Taxes – Zero rated, Nil Rated Goods – Assessment, Audit and Demand.	12
	Total	60

Text Books

- ❖ Asok K.Nadhani – Tally ERP 9 AND GST inclusion Training Guide(4th Edition), BPS Publications.

Reference books

- ❖ Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education Pvt.Ltd.

Web Resources

- ❖ <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
- ❖ <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
- ❖ <https://www.tallyacademy.in>
- ❖ <https://tallyonlinetraining.com>
- ❖ <https://help.tallysolutions.com>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	2	2	2	2
CO2	3	3	3	3	3	2	2	2	2	2
CO3	3	3	3	3	3	2	2	2	2	2
CO4	3	3	3	3	3	2	2	2	2	2
CO5	3	3	3	3	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	3	3	3	2	2
CO5	3	3	3	2	2
Weightage	15	15	15	11	10
Weighted percentage of Course Contribution to Pos	3	3	3	2.2	2

Course Co-ordinator

BOS Chairman

NME II – ADVERTISING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCPN02	NME – II	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.
- ❖ To explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship
- ❖ To examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture
- ❖ To understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
- ❖ To learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre- testing and post-testing methods in advertising.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in Advertising	PO1,PO4
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-Agency relationship management.	PO4,PO9
CO3	Analyze ethical and social issues in advertising; evaluate the impact of advertising on Indian values and culture.	PO4,PO5
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.	PO3,PO5, PO6
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of Advertisements.	PO3,PO5

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NME II – ADVERTISING

Unit	Details	No. of Hours
I	INTRODUCTION: Advertising meaning- definition- objectives- scope- benefits-Elements- Media in Advertising	6
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies – Agency selection criteria- Maintaining Agency client relationship. *Poster making on Agency Process for Advertising	6
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.	6
IV	BRAND BUILDING: The communication process- AIDA Model, role of advertising in developing brand image and brand equity - Managing brand crises. *Power Point Presentation on Brand image development	6
V	FUNDAMENTALS OF CREATIVITY IN DVERTISING: Essentials of copy writing, copy- elements– types- layout- principles- execution styles - Pre-testing and post-testing of advertisements-methods and objectives.	6
	Total	30
*Poster making, *Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Advertising Principles and Practice(2022) by Ruchi Gupta- S.Chand Publishing
- ❖ Rathor, B.S.-Advertising Management(2017)- Himalaya Publishing House.

Reference books

- ❖ Myers-Advertising management(2009)- PHI Norms-Advertising-PHI
- ❖ Sontakki. C.N, Advertising(2018), Kalyani Publishers, Ludhiana
- ❖ Brand Positioning-Strategies for competitive Advantage(2016) by Subroto Sengupta- Tata McGrawHill Publication.

Web Resources

- ❖ https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
- ❖ https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
- ❖ <http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	3	3	3	2
CO2	3	2	2	3	2	2	2	2	2	2
CO3	3	3	3	3	3	2	3	3	3	2
CO4	3	2	2	3	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	2	3	2	2
CO3	3	3	2	3	2
CO4	3	2	2	2	2
CO5	3	3	3	3	2
Weightage	15	13	12	13	10
Weighted percentage of Course Contribution toPOs	3	2.6	2.4	2.6	2

Course Co-ordinator

BOS Chairman

SKILL ENHANCEMENT COURSE - I – QUANTITATIVE APTITUDE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UMAS01	SEC – I	Theory	Y	-	-	2	2

Learning Objectives

- ❖ To remembering the meaning of Ratio Analysis
- ❖ To understanding the concept of Mathematics of finance
- ❖ To analysis the concept of set functions.
- ❖ To analysis the Calculus process
- ❖ To identifies the directions test

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remembering basic ratio analysis	PO1,PO4
CO2	Understand Finance Sequence and Series	PO4,PO9
CO3	Develop basic concepts of set	PO4,PO5
CO4	Examine the Calculus	PO3,PO5,PO6
CO5	Critically evaluate the quantitative arguments that utilize mathematics, statistical and quantitative informations.	PO3,PO5

SEC - I – QUANTITATIVE APTITUDE

Unit	Details	No. of Hours
I	Ratio Analysis – Proportion – Indices – Logarithms - Equations	6
II	Mathematics of Finance – Basic concepts of Permutations – Combination – Sequence and Series	6
III	Sets – Relation – Functions – Basic Concepts of Limits and Continuity Functions.	6
IV	Differential Calculus – Integral Calculus – Number Series – Coding and Decoding – Odd Man Out	6
V	Direction Tests – Seating Arrangement – Blood Relations – Sample.	6
	Total	30

Text Books

- ❖ R.S.Agarwal, Quantitative Aptitude for Competitive Examinations(2019), S.Chand Co Ltd., Chennai.

Reference books

- ❖ Abhijit Guha, Quantitative Aptitude(2005), Tata McGraw Hill Publishing Company Limited, New Delhi.

Web Resources

- ❖ <https://nptel.ac.in>.

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	1	3	0	0	0	0	0
CO2	2	2	3	1	2	0	0	0	0	0
CO3	3	2	3	1	3	0	0	0	0	0
CO4	3	2	3	2	2	0	0	0	0	0
CO5	3	2	3	1	3	0	0	0	0	0

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2
Weightage	15	10	10	10	10
Weighted percentage of Course Contribution toPOs	3	2	2	2	2

Course Co-ordinator**BOS Chairman**

SEMESTER III

SECOND YEAR - SEMESTER III

CORE V – CORPORATE ACCOUNTING – I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCP05	Core-v	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the accounting procedure for issue of shares and redemption of preference shares.
- ❖ To understand the accounting treatment for issue and redemption of debentures.
- ❖ To learn the provisions for preparation of Final Accounts of Joint Stock Companies.
- ❖ To understand the accounting principles followed for alteration of share capital.
- ❖ To understand the accounting treatment for winding up of companies.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyse the accounting treatment of issue of shares and redemption of preference shares..	PO2,PO3
CO2	Prepare accounts relating to issue and redemption of debentures.	PO4,PO6, PO10
CO3	Prepare Statement of Profit & Loss and Balance Sheet of Joint Stock Companies as per Schedule III, Companies Amendment Act 2017.	PO3,PO4, PO6
CO4	Appreciate the accounting practices followed in alteration or reduction of share capital.	PO1,PO4,PO8
CO5	Apply accounting principles in preparation of Statement of Affairs and final Statement of Accounts with respect to winding up of companies	PO2,PO3, PO6

CORE V – CORPORATE ACCOUNTING - I

Unit	Details	No. of Hours
I	Issue of Shares – Forfeiture and Reissue of Shares – Buy Back of Equity – Underwriting of Shares–Redemption of Preference Shares. Rights issue- Bonus issue- Employee Stock Option Plan- Sweat Equity- Equity shares with differential rights (Theory only). #Power point Presentation on Employee Stock Option Plan	15
II	Issue and Redemption of Debentures. Note: Excluding problems on buy back and purchase of own debentures.	15
III	Profits Prior to Incorporation – Final Accounts of Joint Stock Companies as per new guidelines of Schedule III Companies Amendment Act 2021 – Legal Requirements – Calculation of Managerial Remuneration. #Report writing on Companies Amendment Act 2021	15
IV	Alteration of Share Capital – Internal Reconstruction – Surrender of Shares.	15
V	Liquidation – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Account.	15
	Total	75
Theory – 20% Problems – 80%		
#Power Point Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ T.S.Reddy, A.Murthy(2022), Corporate Accounting- Margham Publication, Chennai..
- ❖ Shukla Grewal and Gupta, “Advanced Accounts”, volume 1(2022), S.Chand and Sons, New Delhi.
- ❖ Broman(2023), Corporate Accounting, Taxmann, New Delhi..
- ❖ R.L. Gupta and V.K. Gupta, “Advance Accounting(2024)”, Sultan Chand, New Delhi.

Reference books

- ❖ M.C.Shukala(2023), Advanced Accounting , Vol I, S.Chand, New Delhi..
- ❖ Anil kumar, Rajesh kumar(2021), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prasanth Athma(2023), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prof. Mukeshbramhbutt, Devi(2020), Corporate accounting I, Ahilya Publication, MP..
- ❖ D.S.Rawat and Nozer shroff, Students Guide to Accounting Standards, Taxmann, New Delhi

Web Resources

- ❖ <https://www.tickettape.in/blog/issue-of-shares>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
- ❖ <https://www.taxmann.com/booksstore/bookshop/bookfiles/chapter12valuationofgoodswillandshares.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	3	2	2	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	2	2	3	2
Weightage	15	10	10	15	10
Weighted percentage of Course Contribution to Pos	3	2	2	3	2

CORE VI – COMPANY LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCP06	Core-VI	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To acquaint the provisions of Companies Act
- ❖ To apply the practical knowledge of establishing and formation of a company.
- ❖ To analyse the provisions of the company relating to raising of finance.
- ❖ To familiarize various documents involved in formation and management of a company.
- ❖ To expose the statutory provisions relating to the management of a company.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Outline the legal provisions relevant to the formation and management of a company	PO1,PO3,PO4
CO2	Identify the relevant documents necessary for the incorporation of a company	PO1,PO2,PO4
CO3	Comprehend the legal and procedural aspects relating to raising and distribution of funds	PO4,PO5,PO6
CO4	Differentiate the statutory provisions involving the roles and responsibilities of Key Managerial Personnel of a company	PO4,PO7,PO8
CO5	Assessing the types and requisites of meeting and resolution of a company	PO7,PO8

CORE VI – COMPANY LAW

Unit	Details	No. of Hours
I	Introduction : Company – Definition – Characteristics- Lifting of Corporate Veil – Company types – Members – Promoter – Financial year – Company Free Reserves.	15
II	Company Formation Company Formation – Definition – Legal Requirements – Business Commencement – Incorporation of Company Process – Memorandum of Association and its Alteration – Articles – Entrenchment Provisions. #Powerpoint Presentation on Incorporation of Company Process	15
III	Finance Raising Capital Concept - Share capital Kinds – Nature of Shares – Application – Allotment – Transfer and Transmission of shares – Sweat Equity Capital issues – ESOP – ESPP – RSU – Bonus shares – Debentures – Nature and Classes of Debenture – Deposits – Definition – Exempted deposit, Return of Deposit and Allied Regulatory Deposit.	15
IV	Management and CSR Appointment of Directors – Removal – Roles – Responsibilities – Directors Classification – Women Directors – Independent Director – Additional Director – Number of Directorship and Director Identify Number – Corporate Social Responsibility – Act – Amendments - CSR Expenditure – Penal Provisions – Trends in CSR and sustainable Development Goals..	15
V	Meeting and Resolutions Meeting – Definition – Types – Requisites – Committee and board meeting – Shareholder’s meeting – Statutory meeting – Annual General Meeting – EGM – Creditors Meeting – Resolutions – types – Registers – Returns – Independent Directors and Corporate Governance – Auditor’s Responsibility and NFRA – Data Protection and Companies. #Powerpoint Presentation on Committee and Board meeting	15
	Total	75
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ N.D Kapoor(2023), Business Law, Sultan Chand and sons, Chennai. .
- ❖ Shusma Aurora(2022), Business Law, Taxmann, New Delhi.
- ❖ R.S.N.Pillai(2022), Business Law, S.Chand, New Delhi.
- ❖ M.V.Dhandapani(2021), Business Law, Sultan Chand and sons, Chennai.

Reference books

- ❖ Gaffoor and Thothadri(2021), Company law, Vijay Nichole Imprints limited, Chennai.,
- ❖ Kavya and Vidhyasagar(20023), Business Law, Nithya Publication, Bhopal..
- ❖ M.R.Sreenivasan(2022), Business Law, Margham Publication, Chennai..
- ❖ S.D.Geet(2020), Business Law, Nirali Prakshan Publication, Pune.
- ❖ Preethi Agarwal(2022), Business Law, CA Foundation Study Material.

Web Resources

- ❖ <https://www.mca.gov.in/content/mca/global.en/acts-rules/companies-act/companies-act-2013.html>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company>
- ❖ <https://www.investopedia.com/terms/w/windingup.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	3	2	3	3	2
CO2	3	2	3	2	3	3	2	3	2	2
CO3	3	2	3	2	3	3	2	3	2	3
CO4	3	2	3	2	3	3	2	3	2	3
CO5	3	2	3	2	3	3	2	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	2	2
CO3	3	2	2	3	3
CO4	3	2	2	2	3
CO5	3	2	2	3	2
Weightage	15	10	10	13	12
Weighted percentage of Course Contribution to Pos	3	2	2	2.6	2.4

Course Co-ordinator

BOS Chairman

ELECTIVE III – WORKING CAPITAL MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCPE06	Elective - III	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To explain working capital and interpret the cash conversion cycle
- ❖ To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations..
- ❖ To prepare a cash budget and comment on it
- ❖ To assess the components of credit policy and its evaluation
- ❖ To explain the inventory management techniques and calculate the Economic Ordering Quantity.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it	PO2,PO3
CO2	Classify the approaches to financing Currents Assets	PO4,PO6, PO10
CO3	Determine the importance of cash management and cash budgeting	PO3,PO4, PO6
CO4	Formulate the receivables management and credit policy evaluation	PO1,PO4,PO8
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis	PO2,PO3, PO6

ELECTIVE III – WORKING CAPITAL MANAGEMENT

Unit	Details	No. of Hours
I	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management-Working Capital. Life Cycle - Role of Finance Manager in Working Capital. #PowerPoint presentation on Types of Working Capital	12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Models – Baumol Model and Miller-Orr Model	12
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables. #PowerPoint presentation on Significance of Receivable Management	12
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis	12
	Total	60
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		
Theory 20% and Problems 80%		

Text books

- ❖ V.K.Bhalla(2022), Working Capital Management, S Chand, New Delhi.
- ❖ Dr.Periyaswamy(2020), Working Capital Management, Himalaya Publishing House, Mumbai.
- ❖ Dr.R.P.Rustagi(2023), Working Capital Management, Taxmann's, New Delhi
- ❖ Dr. A Murthy(2022), Working Capital Management, Margham Publications, Chennai.

Reference books

- ❖ Dr. S P Gupta(2022), Management of Working Capital, SahityaBhavan Publication , Agra
- ❖ James S Sagner(2021), Working Capital Management, Application and Cases, Wiley, New Jersey
- ❖ M. K. Rastogi(2022), Working Capital Management, Laxmi Publication, Chennai
- ❖ Hrishikes Bhattacharya(2021), Working Capital Management, PHI Publication, New Delhi

Web Resources

- ❖ <https://onlinecourses.nptel.ac.in>
- ❖ <https://www.iifl.com/>
- ❖ <https://ebooks.lpude.in/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	2	2	2	2	2	3
CO3	3	2	3	2	3	2	2	2	2	2
CO4	3	2	3	2	3	2	2	2	2	3
CO5	3	3	3	2	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	3	2
Weightage	15	10	10	12	10
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Co-ordinator

BOS Chairman

ELECTIVE III – PERFORMANCE MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCPE07	Elective - III	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the fundamentals of performance in achieving organizational goals
- ❖ To develop effective performance including feedback mechanisms and evaluation criteria
- ❖ To set and align with organizational objectives
- ❖ To enhance employee development and motivation to improve employee performance and engagement
- ❖ To analyse and use performance metrics support decision making and continuous improvement.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the principles, processes, significance of performance management to achieve organizational success	PO1,PO6,PO8
CO2	Apply effective performance appraisal and feedback systems to enhance employee productivity	PO1,PO6,PO8
CO3	Demonstrate the ability to set performance objectives that align with strategic business goals	PO1,PO6
CO4	Improving Employee engagement and development	PO1,PO2, PO6,PO8
CO5	Evaluating and enhancing performance metrics to use data-driven insights	PO1,PO3, PO6,PO8

ELECTIVE III – PERFORMANCE MANAGEMENT

Unit	Details	No. of Hours
I	Conceptual Framework of Performance Management Performance Management- concept, components and related matrices - Performance, Productivity and Efficiency - Strategic assessment, business environment analysis - Competitive intelligence, communication of strategy, result analysis - Financial performance analysis - Process analysis - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Customer Profitability analysis; Customer intelligence, Customer Satisfaction Index (CSI) #PowerPoint Presentation on Supply Chain Management	12
II	Performance Evaluation Divisional Profitability - Human productivity and performance analysis - Return on investment - The distinction between economic and managerial performance evaluation - Economic value added (residual income) - Transfer Pricing (including cost-plus, market, negotiated and dual prices) - Interaction of Transfer Pricing and Taxation – post-evaluation of strategic business arrangements.	12
III	Strategic Performance Evaluation and Management Tools Bench marking - Business process re-engineering - Value Chain - Lean Management; Process Mapping - Game theory – introduction, extensive form games, Normal form games - Decision trees - Attitude towards risk	12
IV	Impact analysis on performance Profit-maximization under different market structure - Market factors affecting Pricing decisions - Product policies - Product line (extent and mix); Promotion strategies, Branding strategies; Distribution strategies. #PowerPoint Presentation on Product Policies	12
V	Financial Performance Indicators (FPIs) and Non-financial Performance Indicators (NFPIs) for Profitability Key indicators for measuring financial performance and non-financial performance - Methods for improvement of productivity and profitability - Balance Score Card	12
	Total	60
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S.K.Chakravorthy(2022), Managerial Effectiveness and Quality of Work Life – Indian Insights, Tata-McGraw Hill, New Delhi.
- ❖ Dewaker Goel(2020), Performance Management and Compensation Management, Prentice Hall India, New Delhi.

- ❖ Robert cardy(2023),Performance Management, , Prentice Hall India, New Delhi.

Reference books

- ❖ Kohli A S and Deb T(2022), Performance Management, Oxford University Press.
- ❖ Dr.Sushma Sharma and Dr.Shitika(2024), Performance Management, Sultan Chand & Sons, Mmbai.

Web Resources

- ❖ <https://onlinecourses.nptel.ac.in>
- ❖ <https://www.iifl.com/>
- ❖ <https://ebooks.lpude.in/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	2	2	2	2	2	3
CO3	3	2	3	2	3	2	2	2	2	2
CO4	3	2	3	2	3	2	2	2	2	3
CO5	3	3	3	2	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	3	2
Weightage	15	10	10	12	10
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Co-ordinator

BOS Chairman

SEC–PRACTICAL–BUSINESS COMPUTING AND OFFICE TOOLS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCPSP01	SEC	Practical	-	Y	Y	2	2

Learning Objectives

- ❖ To apply various terminologies used in the operation of computer systems in a business environment.
- ❖ To understand the basic concepts of a word processing package.
- ❖ To apply the basic concepts of electronic spreadsheet software in business.
- ❖ To understand and apply the basic concepts of PowerPoint presentation.
- ❖ To generate electronic mail for communicating in an automated office for a business environment.

Course Out comes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Recall various techniques of working in MS-WORD	PO1,PO3, PO5,PO7
CO2	Prepare appropriate business document.	PO1,PO3
CO3	Create-Presentation for Seminars and Lecture	PO1,PO2, PO3,PO5,PO7
CO4	Understanding various tools used in MS-EXCEL	PO1,PO3
CO5	Apply Excel tools in various business areas of Finance, HR, statistics.	PO1,PO2,PO3, PO5,PO7

Unit	Details	No. of Hours
I	Word Processing Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	6
II	Mail Merge: Tables-Inserting, Filling and Formatting a Table -Inserting Pictures and Video - Mail Merge Including Linking with Database -Printing Documents, Creating Business Documents	6
III	Preparing Presentations: Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	6
IV	Worksheet basics: Ms Excel - Features of MS Excel – spread sheet / worksheet, workbook creating worksheet, entering data into worksheet- parts of MS excel window - toolbars and menus, keyboard shortcuts - Entering and editing data in worksheet – cell range – formatting – auto fill –formulas and its advantages. Charts – graphs	6
V	Databases: Creating and Working with a Database -Creating a New Database-Creating a Table-Modifying a Table - Creating a Query - Sorting a Query-Creating a Form with the Form Wizard -Creating a Report with the Report Wizard-Creating Mailing Labels with the Label Wizard-Converting an Database.	6
	Total 68	30

List of Programs:

MS-WORD:

1. A) Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
B) Study of Word–Menu/toolbars.
2. A) Create a document, save it and edit the document as follows:
 - I). Find and Replace options.
 - II). Cut, Copy, Paste options.
 - III) Undo and Redo options.B) Format the document:
 - I) Using Bold, Under line and Italic.
 - II) Change Character size using the font dialog box.
 - III) Formatting paragraph: Center, Left aligns & Right align
 - IV) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - V) Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL:

1. A) Create a worksheet, moving / copying/ inserting / deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
B) Formatting worksheets.
 - 1) Bold style.
 - 2) Italic style.
 - 3) Font size changing.
 - 4) Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus)
 - 5) Specifying percentage (%) Scientific notations.
 - 6) Drawing border around cells.
 - 7) Printing a worksheet (Print preview, Margin Setting, Header, Footer).
2. A) Database Concept: data base, record field and filed name – creating and sorting data base and maintaining a database (data form).
B) Using auto filter, advanced filter
C) Creating subtotals and grand totals-using data base functions.
3. Creating charts
 - I. Using chart wizard(five steps)
 - II. Changing the chart type(Pie, Bar, Line)
 - III. Inserting titles for the axes X.Y
 - IV. Changing colors.
 - V. Printing charts.
4. A) Using date, time, math functions:
 - I. Entering current data.
 - II. Using date arithmetic (adding and subtracting dates)
 - III. Date functions(day, month, second)B) Math Functions
 - I. SUM, COUNT, AVERAGE
 - II. MAX, MIN
 - III. STDDEV, VAR
 - IV. ABS, EXP, INT
 - V. LOG10 AND LOG
 - VI. MOD, ROUND, SORT
 - VII. Using auto sumC) Logical and Financial Functions
 - I. Logical (IP/AND/OR/NOT)

II. Financial (PMD,FV,NPER,RATE)

5. 1) Creating and running a macro.
- 2) Assigning button to a defined macro.
- 3) Editing a macro

MS-POWER POINT:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects/grouping/ungrouping/cropping power/point objects
4. Printing a presentation/Importing– Exporting files
5. Creating an organisation chart in Power Point

Text Books

- ❖ R Parameswaran(2022), Computer Application in Business - S. Chand Publishing, UP..
- ❖ Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
- ❖ Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
- ❖ Renu Gupta(2023), Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference books

- ❖ Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
- ❖ Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, —Microsoft 2003||, Tata McGraw Hill, Noida.
- ❖ Peter Norton, —Introduction to Computers|| –Tata McGraw-Hill, Noida.

Web Resources

- ❖ https://www.youtube.com/watch?=Nv_Nnw01FaU
- ❖ <https://www.udemy.com/course/office-automation-certificate-course/>
- ❖ https://guides.lib.umich.edu/ld.php?content_id=11412285

Mapping with Programme Outcomes: 3 Strong, 2–Medium, 1–Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	2
Weightage	15	10	12	11	10
Weighted percentage of Course Contribution to Pos	3	2	2.4	2.2	2

Course Coordinator
(Its Handled by Computer Department)

BOS Chairman

SEC – FINANCIAL MARKETS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCPS01	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand the Indian capital market, primary market methods, and the functioning of the secondary market
- ❖ To Explore the features and characteristics of mutual funds and understand their operation
- ❖ To Define the depository system and comprehend the process of dematerialization
- ❖ To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI)
- ❖ To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).	PO1,PO6,PO8
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation	PO1,PO6,PO8
CO3	Functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.	PO1,PO6
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.	PO1,PO2, PO6,PO8
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market	PO1,PO3, PO6,PO8

SEC – FINANCIAL MARKETS

Unit	Details	No. of Hours
I	Introduction: Indian capital market – Definition - Functions- International Market- Financial innovations in Indian and International Market #PowerPoint Presentation on Financial Innovations	6
II	SEBI: Investors protection- The role of SEBI - Investors investment attitude.	6
III	Financial Agencies: Rating agencies - Indian and Global – CRISIL – ICRA – CARE – ONICRA - FITCH - SMERA. - Moody's Investors Service and Standard & Poor's (S&P) - Fitch ratings, Egan Jones - DBRS	6
IV	Trading Point and Financial System: Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories - Stock price movement - Indian Economy System - Inflation and GDP #PowerPoint Presentation on BSE and NSE	6
V	Central Bank Digital Currency: Introduction – SEBI Rules for Digital Currency – Types of CBDC – Token based CBDC – Account based CBDC – Difference between CBDC vs Crypto currencies – Digital Currency vs Physical Currency .	6
	Total	30
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ E. Gardon&Natrajan(2022), Financial Market & Services, Himalaya Publishing House, New Delhi.
- ❖ D. Santhanam(2023), Financial Services, Margham Publication, Chennai.

Reference books

- ❖ M. K. Rastogi(2022), Financial Services, Laxmi Publication, Chennai
- ❖ Fabozzi and Frank J(2020) , Capital Markets: Institutions and Instruments

Web Resources

- ❖ <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw.pdf>
- ❖ https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
- ❖ https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Co

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	3	2	3	2	3	2
CO2	3	2	3	3	2	2	2	2	3	3
CO3	3	2	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	3	3	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Weightage	15	10	12	12	11
Weighted percentage of Course Contribution to Pos	3	2	2.4	2.4	2.2

Course Co-ordinator

BOS Chairman

SEMESTER IV

SECOND YEAR - SEMESTER IV

CORE VII – CORPORATE ACCOUNTING - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCP07	Core-VII	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know the types of Amalgamation, Internal and external Reconstruction
- ❖ To enable the students the procedure of accounting for the personal investments in shares, debentures, etc.,
- ❖ To know Final statements of banking companies
- ❖ To understand the accounting treatment of Insurance company accounts.
- ❖ To understand the procedure for preparation of consolidated Balance sheet

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	PO2,PO3
CO2	The student will be able to know the importance of accounting standards and learn a few standards that are related to the syllabus and develop the ability to account for the personal investments	PO4,PO6, PO10
CO3	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	PO3,PO4, PO6
CO4	Synthesize and prepare final accounts of Insurance companies in the prescribed format	PO1,PO4,PO8
CO5	Give the consolidated accounts of holding companies	PO2,PO3, PO6

CORE VII – CORPORATE ACCOUNTING -II

Unit	Details	No. of Hours
I	Amalgamation: Amalgamation as per AS-14 - Absorption and external reconstruction – Amalgamation types – Accounting methods for amalgamation - Computation of purchase consideration. #Power point Presentation on Purchase Consideration	15
II	Investment Accounting: Meaning – Need for separate Investment Accounts – Classification of Scrips – Ex – Interest, Cum – Interest – Problems on Investment in Debentures and Shares- Treatment of Bonus Shares and Rights Shares (Theory and Problems)	15
III	Banking company accounts: Banking company accounts - Legal Requirements for Preparation of Profit And Loss Account - Guidelines for profit and loss account - Balance sheet format as per Form A (New Format) – Non- performing assets.	15
IV	Insurance company accounts: Accounts of Insurance Companies Life - Fire – Marine - Legal Requirements for Preparation of Profit And Loss Account - Balance sheet format as per Form A (New Format)	15
V	Holding Company accounts: Accounts of Holding Companies – Definition - Capital profit - Minority interest - Revenue profit - Capital reserve – Goodwill - Unrealised profit. (Excluding intercompany holdings) #Report Writing on Capital Profit	15
	Total	75
Theory – 20% Problems – 80%		
#Power Point Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ T.S.Reddy, A.Murthy(2022), Corporate Accounting- Margham Publication, Chennai..
- ❖ M.C.Shukla and Grewal, “Advanced Accounts”, volume II(2023), S.Chand and Sons, New Delhi.
- ❖ T.S.Reddy and A.Murthy(2022), Corporate accounting II, Margham Publi, Chennai.
- ❖ R.L. Gupta and V.K. Gupta, “Advance Accounting(2024)”, Sultan Chand, New Delhi.

Reference books

- ❖ M.C.Shukala(2023), Advanced Accounting , Vol I, S.Chand, New Delhi..
- ❖ Anil kumar, Rajesh kumar(2021), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prasanth Athma(2023), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prof. Mukeshbramhbutt, Devi(2020), Corporate accounting I, Ahilya Publication, MP..
- ❖ B.Raman(2021), Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.

Web Resources

- ❖ <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
- ❖ <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- ❖ <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	3	2	3	2
CO2	3	2	3	2	3	2	3	2	2	3
CO3	3	2	3	2	3	2	3	2	2	2
CO4	3	2	3	2	2	2	3	2	2	2
CO5	3	3	3	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2
Weightage	15	10	10	12	10
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2

CORE VIII – FUNDAMENTALS OF MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCP08	Core-VIII	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know the concept and functions of marketing
- ❖ To understand the importance of market segmentation
- ❖ To examine the stages of new product development
- ❖ To familiarize various documents involved in formation and management of a company.
- ❖ To analyse the global market environment

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Develop an understanding on the role and importance of marketing	PO1,PO3,PO4
CO2	Apply the 4P's of Marketing in their venture	PO1,PO2,PO4
CO3	Identify the factors determining pricing	PO4,PO5,PO6
CO4	Use the different Channels of distribution of industrial goods	PO4,PO7,PO8
CO5	Understand the concept of E-Marketing and E-Tailing	PO7,PO8

CORE VIII – FUNDAMENTALS OF MARKETING

Unit	Details	No. of Hours
I	Introduction: Marketing – Definition – Functions – Advantages - Evolution of Marketing Concept - Consumer Behaviour - Importance - Consumer Decision Making Process. Indian Consumer Market - Market segmentation – Factors - Bases for Segmentation - Targeting and Positioning.	15
II	Product and Packaging: Product - Product Policies - Product Mix - Product Line - New Product Development - Product Life Cycle – Brand - Advantages and Limitations - Kinds of Brands - Brand Equity. Packaging – Functions - Kinds of Packaging – Labelling – Pricing: Importance – Objectives – Factors - Bases and Kinds of Pricing. #PowerPoint Presentation on Product Life Cycle	15
III	Product Promotion: Objectives - Promotion Mix - Factors Influencing Promotion Mix. Advertisement – Objectives – Functions – Advantages and Disadvantages - Steps in Advertising Process - Kinds of Media. Personal Selling – Objectives - Steps in Selling - Qualities of Salesman - Sales Promotion – Objectives - Merits and Demerits. #PowerPoint Presentation on Advertisement	15
IV	Marketing Channels: Importance - Types of Channels – Factors Affecting Choice of Channels – Retailing – Functions – Importance -Types of Retailers. E-tailing – Essentials – Merits – Challenges - Internet Retailing Scene in India.	15
V	Competitive Analysis and Marketing Issues: Global Market Environment – CRM – Market Research – MIS and Market Research - Contemporary issues in marketing – Ethics in Marketing - Modern Marketing concepts - Recent developments in marketing: Social Marketing - Digital marketing - Services Marketing - Green Marketing - Rural Marketing - Neuro Marketing - E-Commerce	15
	Total	75
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Philip Kotler(2023), Principles of Marketing: Asian Perspective, Pearson Education. NewDelhi. .
- ❖ Dr.C.B.Gupta & Dr.N.RajanNair(2023), Marketing Management, Sultan Chand & Sons, New Delhi..

- ❖ Dr.Amit Kumar(2021), Principles Of Marketing, S.Bhawan Publishing House, Chennai.
- ❖ Dr.N.Rajan Nair(2020), Marketing, Sultan Chand & Sons, .New Delhi.
- ❖ Neeru Kapoor(2019), Principles Of Marketing, PHI Learning, New Delhi.

Reference books

- ❖ Prof Kavita Sharma ,Dr Swati(2022), Principles of Marketing Book, Taxman n, New Delhi.
- ❖ Dr.J.Jayasankar(2023), Marketing Management, Margham Publications, Chennai.
- ❖ Hoyer, W.D. And Macinnis, D.J(2020), Consumer Behaviour, USA: Houghton Mifflin Company.
- ❖ Assael,H(2020), .Consumer Behaviour and Marketing Action, USA: PWS – Kent.

Web Resources

- ❖ <https://www.aha.io/roadmapping/guide/marketing/introduction>
- ❖ <https://www.investopedia.com/terms/m/marketsegmentation.asp>
- ❖ <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	2	2	2	2	2	3
CO5	3	2	3	2	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	2	3	2	2	2
CO3	2	3	2	3	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	12	11
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

ELECTIVE IV – FINANCIAL SERVICES

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCPE08	Elective - IV	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ To understand the Indian capital market, primary market methods, and the functioning of the secondary market
- ❖ To enrich their knowledge on key areas relating to management of financial products and services
- ❖ To familiarize students about Venture Capital, Leasing.
- ❖ To make them understand the Credit Rating system..
- ❖ To provide insights into mutual funds and the operation of NSDL and CSDL.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Summarise the role and function of the financial system	PO1,PO4
CO2	Gain practical knowledge on key areas relating to management of financial products and services	PO4,PO9
CO3	Familiarize students about Venture Capital, Leasing.	PO4,PO5
CO4	Infer the importance of the Credit Rating system.	PO3,PO5,PO6
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	PO3,PO5

ELECTIVE IV – FINANCIAL SERVICES

Unit	Details	No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. #PowerPoint Presentation on Leasing	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. #PowerPoint Presentation on Credit Rating Agencies	9
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-Need and Operations- Role of NSDL and CSDL.	9
	Total	45
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Gurusamy.S(2023), Financial Services, Tata McGraw Hill, Noida..
- ❖ C.Rama Gopal(2023), Financial Services, Vikas Publishing House, Noida.
- ❖ M.Y.Khan(2021), Financial Services, Tata McGraw hill, Noida.
- ❖ E.Dharmaraj(2020), Financial Services, S.Chand, New Delhi.

Reference books

- ❖ Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States..
- ❖ Perry Stinson(2023), Bank management and Financial Services, Clanrye International, USA..
- ❖ E.Gordon and K.Natarajan(2021), Financial market and Services, Himalaya Publishing House, Mumbai.
- ❖ E.Gordon and K.Natarajan(2023), Financial services, Margham Publications, Chennai.

Web Resources

- ❖ <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
- ❖ <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
- ❖ <https://scripbox.com/mf/what-is-mutual-fund/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	2	3	3	3	2
CO2	3	2	2	3	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3	2	3
CO4	3	2	2	2	2	2	2	2	2	3
CO5	3	3	3	3	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2
CO2	3	3	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	3	2	2	2
Weightage	15	12	11	11	10
Weighted percentage of Course Contribution to Pos	3	2.4	2.2	2.2	2

ELECTIVE IV – BASICS IN BUSINESS OUTSOURCING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCPE09	Elective - IV	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ To define business outsourcing and its importance in modern business strategies
- ❖ To know identify the benefits and risks of outsourcing.
- ❖ To explore commonly outsourced business functions
- ❖ To learn the outsourcing process and best practices
- ❖ To analyse ethical and legal consideration in outsourcing.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the fundamental concepts and principles of Business Process Outsourcing	PO2,PO3
CO2	Analyze the benefits and challenges of BPO	PO4,PO6, PO10
CO3	Evaluate different BPO models and strategies.	PO3,PO4, PO6
CO4	Apply BPO principles to real-world business scenarios	PO1,PO4,PO8
CO5	Develop skills in vendor management and communication	PO2,PO3, PO6

ELECTIVE IV – BASICS IN BUSINESS OUTSOURCING

Unit	Details	No. of Hours
I	Business Process Outsourcing – Basics - Benefits of BPO - Growth Drivers - BPO Models - Types of Vendors – Offshore - BPO – Evolution Destinations - Challenges of Off shoring - BPO Companies in India. #PowerPoint presentation on Types of Vendors	9
II	BPO Industry – Employment Opportunities – Employee Structure – Skill Set Required – Compensation Levels – Contact Centre BPO – Types of Call Centers – Technology – Components and working of a Call center – Issues and Problems	9
III	Healthcare BPO – Structure of the American Healthcare Sector – Activity Profile – Future Trends and Threats – Case Study – Cbay Systems.	9
IV	Transaction Processing BPO - Elements of Back – Office Services – Financial Services –Insurance – Case Studies – Datamatics – Hinjuja TMT. #PowerPoint presentation on Financial services	9
V	Human Resource BPO – Reasons for outsourcing HR – Activities involved in HR BPO – HR Outsourcing Trends – Career in HR BPO – Emerging BPO Domains – Media and Entertainment BPO – Publishing BPO	9
	Total	45
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ K.Shridhara Bhat(2023), Business Process Outsourcing, Himalaya publishing house, New Delhi.
- ❖ Y.Anandkumar & Subhasish Biswas(2022), Business Process Outsourcing , SAGE Publications, Mumbai.
- ❖ T.p.Rajmanohar & P.Sivarajadhanavel(2022), Business Process Outsourcing, ICFAI Books, Chennai.

Reference books

- ❖ Bingham, J(2022), Mastering data processing, Macmillan Publishing House. New York
- ❖ Clifton, HD(2020), System analysis for business data processing. India:, Prentice Hall Publication, New Delhi.
- ❖ Kulkarni, Sarika(2021), Business process outsourcing, Jaico Publishing House, Delhi.
- ❖ Shikapur, Deepak(2022), BPO Digest. Ameya Inspiring Books, Delhi.

Web Resources

- ❖ <https://onlinecourses.nptel.ac.in>
- ❖ <https://www.iifl.com/>
- ❖ <https://ebooks.lpude.in/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	2	2	2	2	2	3
CO3	3	2	3	2	3	2	2	2	2	2
CO4	3	2	3	2	3	2	2	2	2	3
CO5	3	3	3	2	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	3	2
Weightage	15	10	10	12	10
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Co-ordinator

BOS Chairman

SEC –PRACTICAL –COMMERCE PRACTICAL

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCPSP01	SEC - Practical	Practical	-	-	Y	2	2

Learning Objectives

- ❖ To understand the fundamentals of concepts and applications in Indian Accounting Standards
- ❖ To grasp the practical knowledge in Advertising.
- ❖ To train them in secretarial practices like preparation of agenda and minutes for company meeting
- ❖ To provide practical knowledge to fill forms like bin card, cost sheet, Income tax return forms etc.
- ❖ To explore in share market applications

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.	PO1,PO3, PO5,PO7
CO2	Demonstrate a practical model of advertisement for new products	PO1,PO3
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.	PO1,PO2, PO3,PO5,PO7
CO4	Applying the rules in filling the applications forms for tax return transactions.	PO1,PO3
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.	PO1,PO2,PO3, PO5,PO7

SEC - PRACTICAL-COMMERCE PRACTICAL

Unit	Details	No. of Hours
I	1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes. 2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms	6
II	3.Preparation of an advertisement copy, collection of advertisement in dailies and journals. 4. Critically evaluating the advertisement copy.	6
III	5. Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).	6
IV	6. Using Bin card and inventories 7. Using Cost Sheets. 8. Filling up income -tax returns	6
V	9. Application for PAN (Permanent Account Number) 10. Application for Opening DEMAT Account	6
	Total	30

Web Resources

- ❖ https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
- ❖ <https://blog.hubspot.com/marketing/how-to-make-an-ad>
- ❖ <https://clickup.com/blog/meeting-agenda/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	2	3	3	2	2
CO2	3	2	2	3	2	2	2	2	2	3
CO3	3	3	3	2	3	2	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	3	3	2	3	3	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	2
Weightage	15	10	12	11	10
Weighted percentage of Course Contribution to Pos	3	2	2.4	2.2	2

Course Co-ordinator

BOS Chairman

SEC – PERSONALITY DEVELOPMENT AND SOFT SKILLS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCPS04	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To learn goal-setting and time management techniques for self-improvement
- ❖ To improve active listening and articulation of thoughts
- ❖ To develop conflict resolution and negotiation skills
- ❖ To develop a healthy work-life balance for overall well-being
- ❖ To practice mindfulness and emotional resilience in challenging situations

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the concept of Personality and personal grooming pertains	PO1,PO6,PO8
CO2	Learn to make good resume and prepare effectively for interview	PO1,PO6,PO8
CO3	Explore communication beyond language	PO1,PO6
CO4	Learn to manage oneself while communicating	PO1,PO2,PO8
CO5	Acquire good communication skills and develop confidence	PO1,PO3, PO6,PO8

SEC – PERSONALITY DEVELOPMENT AND SOFT SKILLS

Unit	Details	No. of Hours
I	Personal Grooming: Personality Definition – Personality types – Components of Personality – Determinations – Assessment of Personality Self Grooming – Dress for Success – Art of Accessorizing	6
II	Interview and Group Discussion: Interview – Types of Interview – Interview procedure – Interview preparation – Resume writing – LinkedIn etiquette – Group Discussion – Methods of Group Discussion – Procedure – Group discussion Simulation – Group Discussion Common error	6
III	Behavior: Concept of Human behavior – Concept of Human behavior – Developing self awareness – Behavior and Body language – Dimension of Body language – Business etiquette and Body language – Body language in the post corona era – Virtual meeting etiquette	6
IV	Art of Soft skill: Communication process – Verbal and Non-Verbal communication – 7’c of Effective communication – Barriers – Para linguistics pitch tone	6
V	Process of Soft Skills: Communication types – Assertive –Aggressive – Passive aggressive – Listening skills – Questioning skills – Art of small talk – E-mail writing	6
	Total	30
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Ajay das(2022), Personality Development and Soft skills, Global Publication, Delhi
- ❖ C.B.Gupta(2022), Personality Development and Communication skills, Himalaya Publishing House, New Delhi.

Reference books

- ❖ Urmila Rai, S.M.Rai(2023), Personality Development and Communication skills, Himalaya Publishing, House, New Delhi.

Web Resources

- ❖ <https://www.icsi.edu/>
- ❖ <https://www.icsi.edu/>
- ❖ <https://www.researchgate.net/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	3	2	3	2	3	2
CO2	3	2	3	3	2	2	2	2	3	3
CO3	3	2	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	3	3	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Weightage	15	10	12	12	11
Weighted percentage of Course Contribution to Pos	3	2	2.4	2.4	2.2

Course Co-ordinator

BOS Chairman

SEC – SERVICE MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCPS02	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To know the service concept, its evolution and growth.
- ❖ To understand Marketing Mix in service marketing and its effective management.
- ❖ To know the service marketing techniques applied in various sectors.
- ❖ To emphasises the distinctive aspects of Services Marketing
- ❖ To Visualize the different Service Marketing Strategies.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the Concept of Services and intangible products	PO1,PO6,PO8
CO2	Discuss the relevance of the services Industry to Industry	PO1,PO8
CO3	Examine the characteristics of the services industry and the modus operandi	PO1,PO6
CO4	Analyse the role and relevance of Quality in Services	PO1, PO6,PO8
CO5	Critically Visualise future changes in the Services Industry	PO3,PO6

SEC – SERVICE MARKETING

Unit	Details	No. of Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services	6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision – Pricing - Strategies and Tactics - Promotion of Service - Additional dimension in Services Marketing – People, Physical Evidence and Process. #PowerPoint Presentation on The 7 P's	6
III	Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.	6
IV	Managing service operations- Participants in services- Employees and customer's role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service. #PowerPoint Presentation on Employees and Customer role in Service quality	6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.	6
	Total	30
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Dr. B. Balaji(2023), Services Marketing and Management ,S. Chand & Co , New Delhi..
- ❖ Dr. L. Natarajan(2022), Services Marketing, Margham Publications, Chennai.
- ❖ Thakur .G.S. Sandhu supreet& Dogra Babzan(2020) , Services marketing , kalyanni Publishers, Ludhianna.
- ❖ S.M. Jha(2022), Services marketing, Himalaya Publishers, New Delhi.

Reference books

- ❖ Baron(2022), Services Marketing , Second Edition. Palgrave Macmillan
- ❖ Zeithaml Valerie A, & Bitner Mary Jo (2020), Services Marketing, McGraw Hill

Web Resources

- ❖ https://sde.uoc.ac.in/sites/default/files/sde_videos/SLMMComSERVICE%20MARKETING.pdf
- ❖ <https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf>
- ❖ <https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	2	3	3	2	3
CO2	3	2	2	3	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	3	3	2	3	3	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	3	3	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Weightage	15	10	12	12	11
Weighted percentage of Course Contribution to Pos	3	2	2.4	2.4	2.2

Course Co-ordinator

BOS Chairman

SEMESTER V

THIRD YEAR - SEMESTER V

CORE IX – COST ACCOUNTING I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCP09	Core - IX	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the various concepts and elements of cost accounting.
- ❖ To gain knowledge regarding valuation methods of material.
- ❖ To familiarize with the different methods of calculating labour cost and the apportionment of Overheads.
- ❖ To preparation of accounts under overheads.
- ❖ To prepare process costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Understand the methods of cost accounting and cost sheet.
CO2	Analyse the various methods of material issue and material control.
CO3	Apply different methods of wage payment system and Infer the concept of operating cost and Reconciliation statements.
CO4	Explain the absorption of overhead among depreciation.
CO5	Explain about process costing and compute the cost of each process for finished product.

CORE IX – COST ACCOUNTING I

Unit	Details	No. of Hours
I	Cost Concept and Cost Sheet: Cost Accounting – Meaning – Definition – Nature and Scope – Concept and Classifications – Costing an aid to Management – Difference between Cost and Financial Accounting – Types and methods of Cost – Elements of Cost - Preparation of Cost Sheets.	15
II	Material Control and Issue: Material Control: Meaning and Objectives –Essentials of Material Control - Purchase Control – Centralized and Decentralized Purchasing – Procedure and Documentation involved in Purchasing – Advantages and Disadvantages. Stores Control – Stock Level - EOQ – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
III	Labor Costing: Labor: System of Wage Payment – Idle time – Control over idle time – Labor turnover – Methods of Remuneration and Incentive system – Time rate System – Piece rate System – Halsey Plan – Rowan Plan. Operating Costing and Reconciliation statements. Meaning – Features – Cost unit in Operating Costing – Transport Costing only – Reconciliation of cost and Financial statements – Need – Reasons for disagreement in profit – procedure of Reconciliation.	15
IV	Overheads: Classification of Overheads – Allocation of Overheads and Absorption of Overheads – Primary Distribution - Secondary Distribution – Overhead Rates – Computation of Machine Hour Rate.	15
V	Process Costing: Meaning – Features – Advantages and Disadvantages – Difference between Process costing and Job Costing – Process Losses, Wastage, Scrap, Normal Process loss – Abnormal loss, Abnormal Gain. (Excluding inter process Profits and equivalent production.)	15
	Total	75
THEORY 20% & PROBLEMS 80%		

Text books

- ❖ Jain S.P. and Narang K.L, (2020) Cost Accounting. Kalyani Publishers, New Delhi.
- ❖ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
- ❖ Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
- ❖ T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
- ❖ S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference books

- ❖ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
- ❖ Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
- ❖ V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Kolkata.

Web Resources

- ❖ <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-costaccounting.html>
- ❖ <https://www.accountingtools.com/articles/what-is-material-costing.html>
- ❖ <https://www.freshbooks.com/hub/accounting/overhead-cost>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	2	2	2	1	2
CO2	3	2	3	3	3	2	2	1	1	2
CO3	3	2	3	3	3	2	2	2	1	2
CO4	3	2	3	2	3	2	1	2	1	2
CO5	3	2	3	3	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	3	1
CO2	2	2	3	3	1
CO3	2	3	2	3	1
CO4	2	2	2	3	1
CO5	2	3	3	3	2
Weightage	10	11	12	15	6
Weighted percentage of Course Contribution to Pos	2	2.2	2.4	3	1.2

Course Co-ordinator**BOS Chairman**

CORE X – BANKING LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCP10	Core –X	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the structure, functions, and development of the Indian banking system and banking regulations.
- ❖ To explain the functions and roles of RBI.
- ❖ To apply banking practices relating to accounts, deposits, loans, KYC norms, and lending procedures.
- ❖ To Interpret the legal provisions of the Negotiable Instruments Act, including cheque crossing, endorsements, and banker protection..
- ❖ To Evaluate digital banking services, electronic payment systems, and security measures for safe and efficient banking transactions.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the evolution of banking, structure of the Indian banking system, functions of commercial banks, central banking concepts, and the role of banks in economic development.
CO2	Analyze the functions and regulatory role of RBI, the operations of SBI, cooperative banks, correspondent banking, trade financing, and Non-Banking Financial Companies (NBFCs).
CO3	Apply the procedures for opening and operating different types of bank accounts, comply with KYC norms, and evaluate the principles and forms of bank lending.
CO4	Apply the provisions of the Negotiable Instruments Act relating to negotiable instruments, cheque crossing, endorsements, dishonour of cheques, and the statutory protection available to paying and collecting bankers.
CO5	Evaluate digital banking services, electronic payment systems (NEFT, RTGS, IMPS, UPI, and Digital Currency), and recommend appropriate security practices for safe and efficient digital banking transactions.

CORE X – BANKING LAW AND PRACTICE

Unit	Details	No. of Hours
I	Introduction to Banking System: Introduction to Bank and Banking - Evaluation of banking - Banking System - Unit Banking, Branch Banking, Group Banking, Chain Banking, Payment Banking, Corresponding Banking, Cooperative Banking, Rural Banking, Commercial Banking, E-Banking - Central Bank - Needs and Functions – RBI – Origin, Objectives and Functions.	15
II	Types of bank Commercial Bank – Origin and Development, Function – SBI, Origin , Function – Cooperative banks- origin and development, types, principles – RRB - Origin and Development – NBFC - RBI Regulations.	15
III	Bank Deposits and credits: Types of Accounts- Opening of Savings bank accounts – Fixed Deposit Account- FDR - Steps in opening Account - Saving vs Current Account- Passbook-Bank Customer Relationship-Special Types of Customer – KYC norms. Bank Lending –Lending Sources - Bank Lending Principles-Forms of lending- securities of lending-Factors influencing bank lending.	15
IV	Negotiable Instruments Act: Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non-Crossing - Dishonoring of Cheques. Endorsement: Meaning - Significance - Kinds of Endorsements - Effect of endorsement-Rules regarding Endorsement; Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment; Payment Banker Statutory protection under section 131.	15
V	Digital Banking: Meaning- Services - e-banking and financial services- Initiatives Opportunities - Internet banking Vs Traditional Banking Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets; ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	Total	75

Text books

- ❖ Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
- ❖ Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
- ❖ Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
- ❖ Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
- ❖ K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S
- ❖ Chand publication, New Delhi

Reference books

- ❖ B. Santhanam, Banking & Financial System, Margam Publication, Chennai
- ❖ KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing
- ❖ Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
- ❖ William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
- ❖ NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Web Resources

- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- ❖ <https://www.investopedia.com/terms/w/windingup.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	3	3	2	3	2
CO2	3	2	2	3	2	3	2	2	3	2
CO3	3	3	2	3	2	3	3	2	3	2
CO4	3	2	2	3	2	3	2	2	3	2
CO5	3	3	2	3	2	3	3	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	3	2	3
CO3	3	3	2	2	3
CO4	3	2	3	2	3
CO5	3	2	2	2	3
Weightage	15	13	12	10	15
Weighted percentage of Course Contribution to POs	3	2.6	2.4	2	3

Course Co-ordinator

BOS Chairman

CORE XI – INCOME TAX LAW AND PRACTICE I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCP11	Core XI	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the fundamental concepts of income tax, including residential status, scope of total income, and exempted incomes.
- ❖ To determine the residential status of different assessees and analyze its impact on tax liability.
- ❖ To Apply the provisions relating to the computation of income from salary, business or profession, house property, and capital gains.
- ❖ To Compute taxable income by applying relevant deductions, exemptions, depreciation provisions, and capital gains rules.
- ❖ To Develop analytical and problem-solving skills in income tax computation for individuals and other taxable entities.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the basic concepts of income tax, including assessment year, previous year, person, assessee, residential status, scope of total income, and exempted incomes under Section 10.
CO2	Determine the residential status of individuals, Hindu Undivided Families (HUFs), and companies, and assess its impact on tax liability.
CO3	Compute taxable income under the heads Salary and Profits and Gains from Business or Profession , incorporating allowances, perquisites, provident fund, gratuity, pension, depreciation, and allowable deductions.
CO4	Calculate income from House Property by determining annual value, gross annual value, net annual value, and deductions applicable to self-occupied and let-out properties.
CO5	Compute Capital Gains by applying the provisions relating to short-term and long-term capital assets, cost of acquisition, indexation, exemptions under Sections 54, 54B, 54D, 54EC, 54F, and 54GA , and prepare income tax computations for practical situations.

CORE XI – INCOME TAX LAW AND PRACTICE - I

Unit	Details	No. of Hours
I	Introduction to Income Tax Meaning of Tax – History - Features of Income Tax – Cannon of taxation - Meaning of Income – Define Person - Assessment Year - Previous Year - Assesses - Basis of charge: Residential Status Scope of Total Income - Types of Incomes - Exempted Incomes u/s 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income Features of Salary Allowances Types of Allowances Perquisites Kinds of Perquisites Profit in lieu of salary Types of Provident Fund Gratuity - Pension - Commutation of Pension - Deductions u/s 16. Profits and Gains from Business or Profession Income from Business or Profession Allowable Expenses Not Allowable Expenses -General Deductions - Provisions Relating to Depreciation - Computation of Income from Business or Profession	15
IV	Income from House Property: Basis of Charge - Annual Value - Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property - Amenities.	15
V	Income under the head Capital Gains Capital Gains: Short-term and Long-term capital gains Capital Assets Transfer of capital assets Transactions not regarded as transfer Deemed capital gain Computation of capital gain - Cost of Acquisition - Cost of Improvement - Indexation of cost - Capital gains under different circumstances - Exempted capital gain Section 54 , 54B, 54D, 54EC, 54F, 54GA.	15
	Total	75
	Theory 20% and Problem 80%	

Text books

- ❖ V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
- ❖ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.

- ❖ Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
- ❖ Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
- ❖ Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources

- ❖ <https://cleartax.in/s/residential-status/>
- ❖ <https://www.legalraasta.com/itr/income-from-salary/>
- ❖ <https://taxguru.in/income-tax/income-house-properties.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	2	3	2	2
CO2	3	2	2	3	2	2	2	3	3	2
CO3	3	2	2	3	3	2	2	3	2	2
CO4	3	3	2	3	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	3	2
CO4	3	3	2	3	2
CO5	3	3	2	3	2
Weightage	15	15	10	15	10
Weighted percentage of Course Contribution to Pos	3	3	2	3	2

Course Co-ordinator

BOS Chairman

CORE XII – PROJECT VIVA-VOCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCPPR01	Core XII	Practical	Y	-	Y	5	4

Learning Objectives

- ❖ To Give Idea about Research Project
- ❖ To identify the research problem
- ❖ To review Literature
- ❖ To give knowledge on Data Collection and Analysis
- ❖ To Learn Project Preparation

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Gain knowledge about Research Project	PO1, PO2, PO3
CO2	Increase knowledge on research problem	PO2, PO3, PO4
CO3	Improve practice in review of literature	PO4, PO5, PO6
CO4	Gain knowledge on Data Collection and Analysis	PO6, PO7, PO8
CO5	Be Proficient in Project Preparation	PO8, PO9, PO10

GUIDELINES:

1. A Guide has been allotted to group project with 3 to 5 students each by the HoD's. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva-voce.
2. A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below.

First Review	10 Marks
Second Review	10 Marks

Work Diary	5 Marks
Total	25 Marks

3. **End Semester Examination:** The evaluation for the end semester examination should be as per the norms Given below:

Record Work	60 Marks
Viva-Voce and Presentations	15 Marks
External	75 Marks
Internal	25 Marks
Total	100 Marks

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	3	3	2	3	2
CO2	3	3	3	2	3	2	3	2	3	2
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	3	2	3	2	3	2	3	2
CO5	3	3	3	2	2	3	3	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
Weightage	15	15	10	15	15
Weighted percentage of Course Contribution to Pos	3	3	2	3	3

Course Co-ordinator

BOS Chairman

CORE XII – AUDITING AND CORPORATE GOVERNANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCP12	Core XII	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the concepts, objectives, scope, classifications, and significance of auditing in business and non-profit organizations.
- ❖ To apply audit procedures, documentation techniques, internal control systems, vouching, and verification of assets and liabilities.
- ❖ To examine the appointment, rights, duties, liabilities, and reporting responsibilities of company auditors.
- ❖ To analyze the principles and practices of corporate governance, ESG, corporate ethics, and governance reforms.
- ❖ To evaluate the role of Corporate Social Responsibility (CSR) in promoting sustainable and ethical business practices.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the fundamental concepts, objectives, scope, classifications, advantages, and limitations of auditing in various types of organizations.	PO1, PO2, PO3
CO2	Apply audit planning, audit programmes, internal control systems, vouching, and verification procedures to assess the reliability of financial information.	PO2, PO4
CO3	Analyze the legal provisions relating to the appointment, removal, rights, duties, liabilities, and reporting responsibilities of company auditors, including recent trends in e-auditing and information systems auditing.	PO4, PO5, PO6
CO4	Evaluate corporate governance frameworks, governance reforms, ESG principles, corporate scandals, and the roles of directors and auditors in ensuring accountability and transparency.	PO6, PO7
CO5	Assess the significance of Corporate Social Responsibility (CSR), business ethics, corporate sustainability, and CSR provisions under the Companies Act, 2013.	PO8, PO10

CORE XII – AUDITING AND CORPORATE GOVERNANCE

Unit	Details	No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations	15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	Total	75

Text Books

- ❖ Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
- ❖ B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
- ❖ Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
- ❖ ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd,New Delhi.

Reference books

- ❖ Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing,
- ❖ Emerald Group Publishing Limited, Bingley
- ❖ Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
- ❖ C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
- ❖ Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

Web Resources

- ❖ <https://www.wallstreetmojo.com/audit-procedures/>
- ❖ <https://theinvestorsbook.com/company-auditor.html>
- ❖ <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	2	2	3	2	3
CO2	3	2	2	3	2	2	2	3	2	3
CO3	3	2	3	3	2	2	2	3	2	3
CO4	3	2	2	2	3	2	2	3	2	3
CO5	3	3	3	2	3	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	2	2	2	2
CO3	3	3	2	2	2
CO4	3	2	2	2	3
CO5	3	3	2	2	3
Weightage	15	13	10	10	12
Weighted percentage of Course Contribution to Pos	3	2.6	2	2	2.4

Course Co-ordinator

BOS Chairman

ELECTIVE V– FINANCIAL MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCPE10	Elective V	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the scope, objectives, and functions of financial management and the significance of time value of money in financial decision-making.
- ❖ To apply capital budgeting techniques and cost of capital concepts for evaluating investment proposals.
- ❖ To analyze capital structure decisions, leverage, capitalization theories, and their impact on firm value.
- ❖ To evaluate working capital requirements and formulate strategies for effective cash, inventory, and credit management.
- ❖ To assess dividend policies and their influence on shareholder wealth and firm valuation.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the concepts, objectives, scope, and functions of financial management, including profit maximization, wealth maximization, financial modeling, and time value of money.	PO1,PO5
CO2	Apply capital budgeting techniques and compute the cost of various sources of capital for investment decision-making.	PO2,PO5
CO3	Analyze capital structure theories, leverage, EBIT-EPS relationships, and capitalization concepts to determine an optimal financing mix.	PO4, PO5, PO6
CO4	Evaluate working capital requirements and apply techniques for managing cash, liquidity, inventory, and credit efficiently.	PO5,PO8
CO5	Assess dividend policies and valuation models to determine their impact on shareholder wealth and corporate value.	PO2,PO5, PO6

ELECTIVE V – FINANCIAL MANAGEMENT

Unit	Details	No. of Hours
I	Financial Function (Theory Only) Financial Management - Scope Importance - Functions of finance evolution and objectives of financial management -Profit Maximization Vs Wealth Maximization -Financial modeling- Time value of money.	15
II	Capital Budgeting (Theory and Problem) Capital Budgeting -kinds and process of Capital Budgeting Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital - Meaning Significance Classification of Cost - Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.	15
III	Capital Structure (Theory and Problem) Capital Structure -factors determining the Capital Structure Theories of Capital Structure: Net Income Approach- Net Operating Income Approach- Traditional Approach and MM Approach. Leverage analysis EBIT-EPS analysis - Capitalization - Theories of Capitalization.	15
IV	Working Capital Management (Theory and Problem) Working Capital Management Working capital cycle forecasting of working capital requirement factors determining the working capital requirements -Management of working capital Methods of estimating working capital requirements. Working capital policy and estimation of Net Working Capital - Cash and Liquidity management, Cash budget Credit management Inventory management – Sources of short-term working capital.	15
V	Dividend Policy (Theory and Problem) Dividend Policy Concept, types Determinants of dividend policy Advantages and Disadvantages of stable dividend policy Dividend policy and valuation of firms: Dividend models-Gordon model - Walter model and MM model.	15
	Total	75
	Theory 40% and Problem 60%	

Text Books

- ❖ R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
- ❖ M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
- ❖ I.M. Pandey, Financial Management, Vikas Publications, Noida.
- ❖ Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
- ❖ Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference books

- ❖ Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
- ❖ I.M. Pandey, Financial Management, Vikas Publishing, Noida.
- ❖ Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
- ❖ A.Murthy, Financial Management, ,Margham Publications, Chennai.

- ❖ J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources

- ❖ <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
- ❖ <https://efinancemanagement.com/dividend-decisions>
- ❖ <https://www.investopedia.com/terms/w/workingcapital.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	2	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
Weightage	15	15	10	12	10
Weighted percentage of Course Contribution to Pos	3	3	2	2.4	2

Course Co-ordinator

BOS Chairman

ELECTIVE V – CONSUMER BEHAVIOUR

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCPE11	Elective V	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To Explain the fundamentals, concepts, scope, and determinants of consumer behaviour and their role in marketing.
- ❖ To Understand the principles of market segmentation and apply appropriate segmentation bases to identify target markets.
- ❖ To Identify and analyze consumer buying motives, buying behaviour, and the factors influencing purchase decisions.
- ❖ To Examine the influence of psychological, social, cultural, family, and communication factors on consumer behaviour.
- ❖ To Apply the consumer decision-making process to evaluate consumer purchase behaviour, including online buying decisions.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the fundamental concepts, nature, scope, determinants, and significance of consumer behaviour in marketing.
CO2	Apply the principles of market segmentation by identifying segmentation bases, evaluating market segments, and selecting appropriate target markets.
CO3	Analyze consumer buying motives, buying behaviour, and the factors influencing consumer purchase decisions.
CO4	Evaluate the impact of internal (psychological) and external (social and cultural) factors on consumer behaviour and satisfaction
CO5	Demonstrate the consumer decision-making process, including online purchase behaviour, to understand and predict consumer buying decisions effectively.

ELECTIVE V- CONSUMER BEHAVIOUR

Unit	Details	No. of Hours
I	Fundamentals of Consumer Behaviour Introduction to the study of Consumer Behaviour – Concept – Nature – Scope-Need and Importance of studying Consumer Behaviour-Dimensions of Consumer Behaviour-Approaches to study Consumer Behaviour-Determinants of Consumer Behaviour.	15
II	Consumer Behaviour and Market Segmentation Market Segmentation – Concept – Features-Need and Importance of Market Segmentation- Bases used for Segmenting Consumer Products-Steps involved in segmenting the market- Data sources used for market segmentation- Criteria for determining the effectiveness ofMarket Segmentation.	15
III	Consumer Buying Motives Consumer buying motives -Characteristics - Classification of the consumer buying motives - The participants involved in buying motives-Difficulties involved in the study of buying motives.	15
IV	Influences on Consumer Behaviour Internal Influences: Psychological Influences on consumer behavior – Motivation – Perception – Personality and Attitude - Self Image and Life Styles – Consumer expectation and satisfaction. External Influences: Socio-Cultural - Cross Culture - Family group – Reference group –Influences of Communication on Consumer behavior	15
V	Buying decision process Consumer decisions - Consumer as decision makers - Types of consumer decisions - Consumer decision making process - Problem recognition - Information search - Alternative evaluation and selection - Online purchase decision Process.	15
	Total	75

Text Books

- ❖ **Consumer Behaviour** – Leon G. Schiffman & Joseph L. Wisenblit
- ❖ **Consumer Behaviour** – S. Ramesh Kumar
- ❖ **Consumer Behaviour** – Suja R. Nair
- ❖ **Consumer Behaviour** – Satish K. Batra & S. H. H. Kazmi

Reference books

- ❖ Consumer Behavior – **Michael R. Solomon**
- ❖ Consumer Behavior: Building Marketing Strategy – **Del I. Hawkins & David L. Mothersbaugh**
- ❖ Consumer Behaviour: Applications in Marketing – **John C. Mowen & Michael S. Minor**
- ❖ Consumer Behaviour – Wayne D. Hoyer, Deborah J. MacInnis & Rik Pieters

Web Resources

- ❖ <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
- ❖ <https://efinancemanagement.com/dividend-decisions>
- ❖ <https://www.investopedia.com/terms/w/workingcapital.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	2	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
Weightage	15	15	10	12	10
Weighted percentage of Course Contribution to Pos	3	3	2	2.4	2

Course Co-ordinator

BOS Chairman

ELECTIVE VI – STRATEGIC MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCPE12	Elective VI	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To the student enable to gain the strategic decisions that organisations make and have an ability to engage in Strategic Management
- ❖ To Explain the core relationship of Strategic Management
- ❖ To Know about External environment analysis and appraisal
- ❖ To Analyse the organisational change
- ❖ To know the concepts of strategic evaluation and control

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Label an in depth study of the various business process, policy, and approaches to strategic management.
CO2	Identify the mission, goals and ethics are formulated
CO3	Illustrate the components and techniques of Environment analysis, SWOT
CO4	Illustrate the components and techniques of Environment analysis, SWOT C
CO5	Insist about the competitive and corporate strategy, strategic control process

ELECTIVE VI- STRATEGIC MANAGEMENT

Unit	Details	No. of Hours
I	Strategic Management: An Introduction Strategic thinking VS Strategic management VS Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits.	12
II	Mission, Objectives, Goals and Ethics: What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy	12
III	External environment Analysis and appraisal: Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental and information	12
IV	Organisational change and innovation Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativity and innovation process, learning organisation	12
V	Generic competitive strategy Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Corporate strategy Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy	12
	Total	60

Textbooks

- ❖ Dr.C.B. Gupta, Strategic Management Text and Cases, S. Chand Publishing, New Delhi
- ❖ C.N. Sontakki., Neeti Gupta., Anuj Gupta., Strategic Management, Kalyani Publications, New Delhi
- ❖ Dr. Rajiv M. Gupte., Prof.AnandN.Limaye, Strategic Management, Himalaya Publishing, House, Mumbai
- ❖ Dr. S Sankaran, Strategic Management, Margham Publications, Chennai

Reference Books

- ❖ J S Chandan&Nitish K. Sengupta, Strategic Management, Vikas Publishing, Noida
- ❖ G Sudarsana Reddy., K Aswathappa, Strategic Management, Himalaya Publishing, House, Mumbai.
- ❖ Hitt, M.A. Freeman, R.E., & Harrison, J.S, Handbook of Strategic Management, Malden, MA: Blackwell.
- ❖ ICAI Executive Study Material 2016

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	2	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
Weightage	15	15	10	12	10
Weighted percentage of Course Contribution to Pos	3	3	2	2.4	2

Course Co-ordinator**BOS Chairman**

ELECTIVE VI -PYTHON PROGRAMMING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCPEP02	Elective VI	Practical	-	-	Y	4	3

Learning Objectives

- ❖ To write, test, and debug simple Python programs
- ❖ To implement Python programs with conditionals and loops.
- ❖ To use functions for structuring Python programs.
- ❖ To represent compound data using Python lists, tuples and dictionaries.
- ❖ To apply sorting and searching of list elements.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcome
CO1	Implement Python programs with conditionals and loops	PO1,PO4,PO5
CO2	Develop Python programs step-wise by defining functions and calling them.	PO1, PO4,PO6
CO3	Describe the hash function and concepts of collision and its resolution methods	PO1, PO3, PO6
CO4	Use Python lists, tuples, dictionaries for representing compound data	PO3, PO4
CO5	Apply Algorithm for solving problems like sorting, searching, insertion and deletion of data	PO1, PO5, PO6

ELECTIVE VI- PRACTICAL: PYTHON PROGRAMMING LAB

List of Programs	No. of Hours
1. Find simple and compound interest. 2. Check whether the given number is prime or not. 3. Find the factorial of the given number. 4. Sorting of N elements in ascending/descending order. 5. Print all the ODD/EVEN numbers in the given range. 6. Check whether the string is palindrome or not. 7. Find the given number is in the list or not using linear search. 8. Print an inverted STAR pattern. 9. Simple age calculator. 10. Count uppercase, lowercase, numbers in a sentence.	60
Total	60

Mapping with Programme Outcomes: 3-Strong, 2-Medium, 1-Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	1	1	1	2	3	1	2	1	1
CO2	1	3	2	1	1	2	1	2	1	2
CO3	2	3	2	3	1	1	2	1	2	1
CO4	1	2	2	3	1	3	2	1	2	1
CO5	2	1	2	1	3	3	1	2	2	1

Mapping with Programme Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	3
CO3	3	3	3	3	2
CO4	3	2	2	2	2
CO5	3	3	2	2	3
Weightage	15	12	11	11	12
Weighted percentage of CourseContributionto POs	3.0	2.4	2.2	2.2	3.4

Course Co-ordinator
(It is handled by Computer Department)

BOS Chairman

SEMESTER VI

THIRD YEAR - SEMESTER VI

CORE XIII- COST ACCOUNTING - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCP13	Core XIII	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand the standards in Cost Accounting
- ❖ To know the concepts of contract costing.
- ❖ To be familiar with the concept of Average costing.
- ❖ To learn about operation costing.
- ❖ To gain insights into standard costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in Average costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.

CORE XIII - COST ACCOUNTING - II

Unit	Details	No. of Hours
I	Costing Standards and Practices An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Production and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18
III	Average Costing Average Costing – Meaning – Features of Average Costing – Application of Average Costing – Fundamental Principles of Average Costing – Preparation of Average Costing - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Control Costing and Deviation Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	Total	90
PROBLEMS 80% & THEORY 20%		

Text Books

- ❖ Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
- ❖ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
- ❖ Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
- ❖ S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference books

- ❖ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
- ❖ Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.

- ❖ V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

Web Resources

- ❖ <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597>
- ❖ <https://www.wallstreetmojo.com/process-costing/>
- ❖ <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	3	3	3	3	2
CO2	3	3	3	2	2	3	2	2	3	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	2	3	2	2	3	2
CO5	3	3	3	2	3	3	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	3	3	2	3
CO2	3	3	3	2	2
CO3	3	3	3	2	3
CO4	3	3	3	2	2
CO5	3	3	3	2	3
Weightage	15	15	15	10	13
Weighted percentage of Course Contribution to Pos	3	3	3	2	2.6

Course Co-ordinator

BOS Chairman

CORE XIV - MANAGEMENT ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCP14	Core XIV	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand basics management accounting
- ❖ To know the aspects of Financial Statement Analysis.
- ❖ To familiarize with fund flow and cash flow analysis.
- ❖ To learn about budgetary control.
- ❖ To gain insights into marginal costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

CORE XIV - MANAGEMENT ACCOUNTING

Unit	Details	No. of Hours
I	Management Accounting and Financial Report Management Accounting – Meaning – Scope – Importance-Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	18
II	Ratio Analysis and Working Capital Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Funds Flow Statement: Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget- Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Variable Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	Total	90
THEORY 20% & PROBLEMS 80%		

Text Books

- ❖ Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
- ❖ Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- ❖ Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- ❖ Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- ❖ T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications Chennai.

Reference books

- ❖ Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
- ❖ Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
- ❖ Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Hansen - Mowen, Cost Management Accounting and Control, South Western College, India..
- ❖ N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

Web Resources

- ❖ <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
- ❖ <https://accountingshare.com/budgetary-control/>
- ❖ <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	3	2	3	3	2
CO2	3	2	3	2	3	3	2	3	2	2
CO3	3	2	3	2	3	3	2	3	2	3
CO4	3	2	3	2	3	3	2	3	2	3
CO5	3	2	3	2	3	3	2	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	2	3	2
CO2	3	2	2	2	2
CO3	3	2	2	3	3
CO4	3	2	2	2	3
CO5	3	2	2	3	2
Weightage	15	10	10	13	12
Weighted percentage of Course Contribution to Pos	3	2	2	2.6	2.4

Course Coordinator

BOS Chairman

CORE XV - INCOME TAX LAW AND PRACTICE - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCP15	CORE XV	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand provisions relating to Income from other sources.
- ❖ To know the provisions for computation of Deduction and Total income..
- ❖ To familiarize law relating to set off and carry forward of losses and clubbing of income.
- ❖ To learn about Tax liability.
- ❖ To gain knowledge about Tax administration.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Compute income under the head Income from Other Sources , including deemed incomes, in accordance with the provisions of the Income Tax Act.
CO2	Apply the deductions available under Chapter VI-A to determine the Gross Total Income and Total Taxable Income of an assessee.
CO3	Analyze and apply the provisions relating to set-off and carry forward of losses, clubbing of income , and the applicable income tax rates under the old and new tax regimes.
CO4	Compute the tax liability of individuals under both the old and new tax regimes and evaluate tax planning strategies while distinguishing them from tax avoidance and tax evasion.
CO5	Demonstrate knowledge of income tax administration , including income tax authorities, assessment procedures, filing of returns, due dates, PAN, e-PAN, Form 26AS, and the Annual Information Statement (AIS), and apply these procedures in practical tax compliance..

CORE XV - INCOME TAX LAW AND PRACTICE - II

Unit	Details	No. of Hours
I	Income From Other Sources Chargeability - Computation of Income from Other Sources – Deemed Incomes	18
II	Deductions and Total Income Gross Total Income - Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only – Total Income	18
III	Rates of Taxes Provisions for Set-off and Carry Forward of Losses (Simple Problems) – Clubbing of income - Schedule of rates and tax (New and old) – Assessment of Tax	18
IV	Calculation of Tax Liability Computation of Tax Liability of Individuals - (Old regime vs New regime); Tax planning – meaning , tax avoidance and tax evasion	18
V	Tax Administration Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		

Text Books

- ❖ V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai.
- ❖ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
- ❖ Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman, New Delhi.
- ❖ Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
- ❖ Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources

- ❖ <https://www.investopedia.com/terms/c/capitalgain.asp>
- ❖ <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
- ❖ <https://www.incometax.gov.in/iec/foportal/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	2	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	3	2	3
CO2	3	2	2	2	2
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3
Weightage	15	12	13	10	13
Weighted percentage of Course Contribution to Pos	3	2.2	2.6	2	2.6

Course Co-ordinator

BOS Chairman

ELECTIVE VII - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCPE13	Elective VII	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To inculcate interest in students towards investment science and financial management.
- ❖ To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
- ❖ To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
- ❖ To develop knowledge in the areas of systematic savings for tax-planning and investment planning
- ❖ To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;
CO2	Calculate the risk and expected return of various financial instruments and investment portfolios;
CO3	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
CO4	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management
CO5	Elaborate the concepts of portfolio management, selection, and construction

ELECTIVE VII- INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Unit	Details	No. of Hours
I	Introduction to Investment Meaning of investment, Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs.	12
II	Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.	12
III	Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter's model, Company Analysis - Analysis of financial statements, future prospects of a company- Equity 15 131 instrument Valuation -Time value of money- Concept of present value- Equity instrument and valuations- Earning valuations Revenue valuations - Yield valuation (simple problems)	12
IV	Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio managers-Portfolio managers portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques	12
V	Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	12
	TOTAL	60

Textbooks

- ❖ Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi
- ❖ Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida
- ❖ V.K. Bhalla, Investment Management, S Chand & Co, New Delhi

Reference Books

- ❖ Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications
- ❖ Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
- ❖ Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education

Web Resources

- ❖ www.nseindia.com
- ❖ www.moneycontrol.com
- ❖ www.sebi.gov.com
- ❖ www.cfsinstitute.org
- ❖ www.springer.co

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	2	3	3	2	3	2	2	3
CO3	3	2	2	3	2	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	2	2
CO5	3	2	2	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Weightage	15	10	15	10	10
Weighted percentage of Course Contribution to POs	3	2	3	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE VII– ENTREPRENEURIAL DEVELOPMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCPE14	Elective VII	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To know the meaning and characteristics of entrepreneurship
- ❖ To identify the various business opportunities
- ❖ To understand the Process of setting up an enterprise
- ❖ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
- ❖ To develop an understanding of the role of MSME in economic growth.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

ELECTIVE VII– ENTREPRENEURIAL DEVELOPMENT

Unit	Details	No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	12
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	12
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	12
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	12
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	12
	Total	60

Text Books

- ❖ Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
- ❖ Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
- ❖ Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
- ❖ RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
- ❖ Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

- ❖ Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
- ❖ Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.
- ❖ Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
- ❖ Dr. M.C. Garg, Entrepreneurial Development, New Delhi. 5 E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

Web Resources

- ❖ <https://www.interaction-design.org/literature/topics/design-thinking>
- ❖ <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
- ❖ <http://www.msme.gov.in/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	2	3	3	2	3	2	2	3
CO3	3	2	2	3	2	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	2	2
CO5	3	2	2	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Weightage	15	10	15	10	10
Weighted percentage of Course Contribution to Pos	3	2	3	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE VIII – FINANCIAL REPORTING ANALYSIS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCPE15	Elective VIII	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To interpret and analyse the general purpose of financial reporting and IND AS
- ❖ To evaluate the knowledge of disclosures like Accounting Standards, SEBI
- ❖ To understand differing accounting policies and their impact on financial statements
- ❖ To demonstrate about financial statements with the help of Ratio Analysis.
- ❖ To provide knowledge in emerging trends in E-commerce reports.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards
CO2	Describe the process of Disclosures under Companies Act, 2013
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
CO4	Understand the techniques of financial decision making in the business corporate.
CO5	Explain the recent trends on reporting and integrated reports.

ELECTIVE VIII – FINANCIAL REPORTING ANALYSIS

Unit	Details	No. of Hours
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.	12
II	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.	12
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.	12
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.	12
V	Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of framework, the Capitals and Value creation ,Value Added Statement	12
	Total	60

Text Books

- ❖ Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi
- ❖ Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi
- ❖ Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

Reference Books

- ❖ George J. Benstonet. Al, World Financial Reporting, Oxford University Press.
- ❖ Gibson, C. H., Financial reporting and analysis. Nelson Education.
- ❖ Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education

- ❖ R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.

Web Resources

- ❖ <https://core.ac.uk>
- ❖ <https://afm.utexas.edu/financial-accounting-and-reporting>
- ❖ <https://www.udemy.com>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	2	3	3	2	3	2	2	3
CO3	3	2	2	3	2	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	2	2
CO5	3	2	2	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Weightage	15	10	15	10	10
Weighted percentage of Course Contribution to POs	3	2	3	2	2

Course Co-ordinator

BOS Chairman

ELECTIVE VIII – INDIRECT TAXATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCPE16	Elective VIII	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the concepts, features, principles, and economic significance of indirect taxation and foreign trade policy.
- ❖ To explain the structure, framework, and implementation of Goods and Services Tax (GST) in India.
- ❖ To apply the provisions relating to supply, valuation, input tax credit, reverse charge mechanism, and e-way bills under GST.
- ❖ To analyze GST procedures including registration, invoicing, returns, assessments, audit, and compliance requirements.
- ❖ To evaluate the provisions of customs law relating to levy, valuation, exemptions, and different types of customs duties.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the concepts, features, merits, demerits, and economic role of indirect taxation, including recent reforms and Foreign Trade Policy (FTP) 2023.
CO2	Analyze the framework, significance, benefits, and implementation challenges of the Goods and Services Tax (GST) system in India.
CO3	Apply the provisions of CGST and IGST relating to supply, valuation, input tax credit, reverse charge mechanism, place of supply, and e-way bill requirements.
CO4	Demonstrate compliance with GST procedures relating to registration, invoicing, returns, assessments, audit, electronic ledgers, TDS, and TCS mechanisms.
CO5	Evaluate the provisions of the Customs Act, 1962 relating to customs duties, valuation, territorial waters, baggage rules, and exemptions in international trade.

ELECTIVE VIII– INDIRECT TAXATION

Unit	Details	No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
	Total	60

Text Books

- ❖ Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
- ❖ Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
- ❖ Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
- ❖ CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books

- ❖ V.S.Datey, All About GST, Taxmann Publications, New Delhi.
- ❖ T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

- ❖ Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
- ❖ Guidance material on GST issued by CBIC, Government of India.

Web Resources

- ❖ <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
- ❖ <https://tax2win.in/guide/gst-procedure>
- ❖ <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	2	3	3	2	3	2	2	3
CO3	3	2	2	3	2	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	2	2
CO5	3	2	2	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	2	3	2	2
CO3	3	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2
Weightage	15	10	15	10	10
Weighted percentage of Course Contribution to POs	3	2	3	2	2

Course Co-ordinator

BOS Chairman

PROFESSIONAL COMPETENCY SKILL ENHANCEMENT COURSE – FILING OF INCOME TAX AND GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCPPCS01	Professional Competency Skill	Practical	Y	-	Y	4	2

Learning Objectives

- ❖ To understand the various GST forms, registration procedures, return types, and due dates prescribed under GST law.
- ❖ To explain the process of filing GST returns and the role of Input Tax Credit (ITC) in GST compliance.
- ❖ To differentiate between GSTR-2A and GSTR-2B and interpret the purpose of different GST return forms.
- ❖ To apply GST provisions relating to TDS, TCS, reconciliation statements, interest, and penalties.
- ❖ To develop practical skills in GST return filing and compliance management for different categories of taxpayers.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the purpose, applicability, and due dates of various GST registration forms, ITC forms, and return forms.
CO2	Demonstrate the procedure for filing GST returns and maintaining GST compliance through the GST portal.
CO3	Analyze the features and reporting requirements of GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-10, GSTR-11, and GSTR-9C.
CO4	Apply the provisions relating to Input Tax Credit, reconciliation of returns, TDS/TCS mechanisms, interest on delayed payments, and penalties for non-compliance.
CO5	Evaluate GST compliance requirements for regular taxpayers, composition dealers, non-resident taxable persons, e-commerce operators, and other special categories of taxpayers.

FILING OF INCOME TAX AND GST

Unit	Details	No. of Hours
I	Practical Training on Income Tax e-Filing Portal: 1. Creation of Income Tax e-Filing user account 2. PAN registration, Aadhaar linking, and profile updation 3. Navigation of the Income Tax e-Filing portal 4. Downloading and verification of Form 26AS, Annual Information Statement (AIS), and Taxpayer Information Summary (TIS) 5. Verification of tax credits and personal information	12
II	Practical Filing of Income Tax Returns: 1. Selection of appropriate ITR forms for different categories of taxpayers 2. Online filing of Income Tax Returns 3. E-verification through Aadhaar OTP, Net Banking, and Digital Signature (demonstration) 4. Downloading ITR-V, acknowledgement, and filed returns 5. Filing of Revised Returns and Updated Returns (demonstration)	12
III	Practical Training on GST Portal Operations: 1. GST portal registration and creation of taxpayer login 2. Updating taxpayer profile and business details 3. Preparation and generation of GST-compliant tax invoices 4. Verification of Input Tax Credit (ITC) using GSTR-2B 5. Downloading GST reports and relevant documents	12
IV	Practical Filing of GST Returns: 1. Preparation and filing of GSTR-1 using sample business transactions 2. Preparation and filing of GSTR-3B 3. Generation of GST payment challans and online tax payment (demonstration) 4. Downloading filed GST returns, challans, and payment receipts 5. Amendment and correction of GST returns using practical examples	12
V	Hands-on Practical Exercises and Case Studies: 1. Preparation of Income Tax Computation for salaried individuals using practical data 2. Filing of Income Tax Returns based on case studies 3. Preparation of GST invoices for different business transactions 4. GST return filing using sample business records 5. Mini practical project covering end-to-end Income Tax and GST compliance	12
	Total	60

Text Books

- ❖ T.S. Reddy & Y. Hari Prasad Reddy – Goods and Services Tax, Margham Publications, 2024.
- ❖ V.S. Datey – GST Ready Reckoner, Taxmann Publications, 2024.
- ❖ Dr. Vinod K. Singhania & Monica Singhania – Students’ Guide to Goods and Services Tax, Taxmann Publications, 2024.
- ❖ R. G. Saha – **GST** and Customs Law, Himalaya Publishing House, 2023.
- ❖ Bharat’s GST Laws and Practice – GST Laws and Practice, Bharat Law House, 2024.

Reference books

- ❖ Ahuja & Gupta – Systematic Approach to GST, Bharat Law House, 2024.
- ❖ S. S. Gupta – Service Tax and GST, Taxmann Publications, 2023.
- ❖ Nitya Tax Associates – Practical Guide to GST, Bloomsbury Publications, 2024.
- ❖ ICAI – Background Material on GST, ICAI Publications, 2024.
- ❖ P. K. Jain – GST Manual, Commercial Law Publishers, 2023.

Web Resources

- ❖ https://www.gst.gov.in/?utm_source=chatgpt.com
- ❖ https://cbic-gst.gov.in/?utm_source=chatgpt.com
- ❖ https://resource.cdn.icai.org/66583bos53763cp2.pdf?utm_source=chatgpt.com

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2	3	2	2	2
CO2	3	2	2	3	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2
CO5	3	3	2	2	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	3	2	2	2
Weightage	15	11	10	14	10
Weighted percentage of Course Contribution to POs	3	2.2	2	2.8	2

Course Co-ordinator

BOS Chairman