

SENGUNTHAR ARTS AND SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University, Salem and Approved by AICTE, New Delhi)
An ISO 9001:2015 Certified Institutions. Recognized 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.

(CBCS – LOCF)

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

CHAIRMAN

C.D.C

PRINCIPAL

CORRESPONDENT

INTRODUCTION

B.Com (Bachelor of Commerce) is an undergraduate degree program that combines commerce, accounting, and business principles. It aims to provide students with a strong foundation in commerce, accounting and business, along with expertise in industry ready skills

The course structure is designed with Foundation courses in commerce, Accounting and Management, Business Economics, International Trade in the First Year and Intermediate courses in commerce, including Corporate accounting, Company Law in the Second Year and Advanced courses in commerce, including financial management, Corporate law, strategic management, auditing and taxation industry internships and project learning in the Third Year.

The program focuses on industry-ready skills in accounting, finance and business, thereby providing a strong foundation for further studies in Commerce (M.Com), CA, MBA . Graduates can pursue careers as Accountant, Financial Analyst, Tax Consultant, Auditing Assistant Marketing Executive, Human Resource Manager, Business Consultant as well as Entrepreneur.

AIM

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

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce (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 General
Programme Code	24UCM
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 under graduate 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 written analytically and Present complex information in a clear and concise manner to different groups. PO3:Critical thinking Lifelong learning : Capability to apply analytic thought to a body of knowledge; analyze 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 and 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.

Programme Outcomes (POs)	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 recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, 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 and Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO8: Scientific reasoning and ethical awareness/reasoning: Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective and 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 behavior 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, unbiased and truthful actions in all aspects of work. PO9: Reflective thinking And Leadership readiness/qualities:
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Programme Outcomes (POs)	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 and 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, 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 research that comply with employment laws, leading the organization towards growth and development PSO-4.Contribution to Business World: To produce employable, ethical and innovative 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 benefit
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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											
SEMESTER-I											
S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part-I	24S1UFTA01	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	24S1UCM01	Principles and Practice of Accountancy	3	2		5	5	25	75	100
4	Part-III Core-II	24S1UCM02	Fundamentals of Management	3	2		5	5	25	75	100
5	Part- III Elective	24S1UCME01	Business Communication	3	1		3	4	25	75	100
		24S1UCME02	Indian Economic Development								
		24S1UCME03	Economic Analysis								
6	Part-IV NME-I	24S1UCMN01	NME- Business Organization	1	1		2	2	25	75	100
7	Part-IV	24S1UCMFP01	Foundation Practical I - Financial Modeling			2	2	2	25	75	100
TOTAL							23	30			700

SEMESTER-II											
S. No.	Course Category	Course code	Title of the course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part-I	24S2UFTA02	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	24S2UCM03	Advanced Financial Accounting	3	2		5	5	25	75	100
4	Part-III Core-IV	24S2UCM04	Commercial Law	3	2		5	5	25	75	100
5	Part- III Elective	24S2UCME04	Business Environment	3	1		3	4	25	75	100
		24S2UCME05	Insurance and Risk Management								
		24S2UCME06	International Economics								
6	Part-IV NME-II	24S2UCMN02	NME Advertising	1	1		2	2	25	75	100
7	Part-IV	24S2UCMSP01	Skill Enhancement Course –Practical II Tally with GST			2	2	2	25	75	100
TOTAL							23	30			700

II YEAR											
SEMESTER–III											
S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part–I	24S3UFTA03	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	24S3UCM05	Corporate Accounting I	3	2		5	5	25	75	100
4	Part–III Core VI	24S3UCM06	Company Law	3	2		5	5	25	75	100
5	Part–III Elective	24S3UCME07	Business Legislation	3	1		3	4	25	75	100
		24S3USTA03	Business Mathematics and Statistics								
		24S3UCME08	E – Commerce								
6	Part–IV	24S3UCMSP02	Skill Enhancement Course SEC – Practical Banking and Insurance Practice (Non Lab)			1	1	1	25	75	100
7	Part–IV	24S3UCMS01	Skill Enhancement Course SEC – Human Resource Management	2			2	2	25	75	100
8	Part – IV		Environmental Studies	1				1			
			TOTAL				22	30			700

SEMESTER–IV											
S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part–I	24S4UFTA04	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	24S4UCM07	Corporate Accounting II	3	2		5	5	25	75	100
4	Part–III Core VIII	24S4UCM08	Principles of Marketing	3	2		5	5	25	75	100
5	Part–III Elective	24S4UCME09	Financial Services	2	1		3	3	25	75	100
		24S4UMAE03	Operations Research								
		24S4UCME10	Consumerism & Consumer Protection								
6	Part–IV	24S4UCMSP03	Skill Enhancement Course SEC –Business Studies Practical			2	2	2	25	75	100
7	Part–IV	24S4UCMSP04	Skill Enhancement Course SEC – Accounting Software for Business			2	2	2	25	75	100
8	Part–IV	24S4UES01	Environmental Studies	1			2	1	25	75	100
			TOTAL				25	30			800
Internship – 15 Days											

III YEAR											
SEMESTER–V											
S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part–III Core IX	24S5UCM09	Cost Accounting I	3	2		4	5	25	75	100
2	Part–III Core X	24S5UCM10	Banking Law and Practice	3	2		4	5	25	75	100
3	Part–III Core XI	24S5UCM11	Income Tax Law and Practice I	3	2		4	5	25	75	100
4	Part–III Core XII	24S5UCMPR01	Project Viva Voce	2		3	4	5	25	75	100
		24S5UCM12	Auditing and Corporate Governance	3	2						
5	Part–III Discipline Specific Elective	24S5UCME11	Financial Management	2	2		3	4	25	75	100
		24S5UCME12	Consumer Behavior								
6	Part–III Discipline Specific Elective	24S5UCMEP01	Basic of stock market (Non lab Practical)	2	-	2	3	4	25	75	100
		24S5UCME13	Office Management & Secretarial Practice	2	2						
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

SEMESTER–VI											
S. No.	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hrs/ Week	Marks		
				L	T	P			CIA	ESE	Total
1	Part–III Core XIII	24S6UCM13	Cost Accounting II	3	3		4	6	25	75	100
2	Part–III Core XIV	24S6UCM14	Management Accounting	3	3		4	6	25	75	100
3	Part–III Core XV	24S6UCM15	Income Tax Law and Practice II	3	3		4	6	25	75	100
4	Part–III Discipline Specific Elective	24S6UCME14	Entrepreneurial Development	3	1		3	4	25	75	100
		24S6UCME15	Fundamentals of Insurance								
5	Part–III Discipline Specific Elective	24S6UCME16	Logistics and Supply Chain Management	3	1		3	4	25	75	100
		24S6UCME17	Indirect Taxation	3	1						
6	Part–III Professional Competency Skill	24S6UCMPCSP01	Practical - 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

FIRST YEAR - SEMESTER I

CORE I – PRINCIPLES AND PRACTICE OF ACCOUNTANCY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCM01	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 Financial Statements.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements.	PO1, PO3, PO4
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns.	PO1, PO2, PO4
CO3	Analyze the various methods of providing depreciation	PO4, PO5, PO6
CO4	Evaluate the methods of Account Current and Average Due Date	PO4, PO7, PO9
CO5	Determine the Financial Statements treatment of effective Presentation.	PO7, PO9

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 Equation – 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 preparation on Bill of Exchange – Financial Analysis	15
IV	Account Current and Average Due Date Meaning of Account Current – Definition – Methods: Product, Red-ink Interest, Interest Table, Periodical balance and Époque method. Meaning of Average Due Date – 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- Statements in Business Entities. (Practical Knowledge training from Auditor ship)	15
	Total	75
THEORY 20% & PROBLEMS 80% # PPT Presentation, Report Writing, *Practical Knowledge training from Auditor ship. - Submission of filled in forms, as 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 (2020) Financial Accounting- I, Kalyani Publishers, New Delhi
- ❖ S.N. Maheshwari (2018), Financial Accounting, Vikas Publications, Noida.
- ❖ Shukla Grewal and Gupta (2022), “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
- ❖ Radhaswamy and R.L. Gupta (2015): Advanced Accounting, Sultan Chand, New Delhi.
- ❖ R.L. Gupta and V.K. Gupta (2021), “Financial Accounting”, Sultan Chand, New Delhi

Reference books

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

BOS Chairman

CORE II – FUNDAMENTALS OF MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCM02	Core –II	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the basic management concepts and functions.
- ❖ To know the various techniques of planning and decision making
- ❖ To familiarize with the concepts of organization structure.
- ❖ To gain knowledge about the various components of staffing
- ❖ To enable the students in understanding the control techniques of management

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Demonstrate the importance of principles of management.	PO1,PO2
CO2	Paraphrase the importance of planning and decision making in an organization.	PO2,PO3,PO7
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	PO1,PO4,PO5
CO4	Enumerate the various methods of Performance appraisal	PO3,PO5, PO9,PO10
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	PO1,PO7

CORE II – FUNDAMENTALS OF MANAGEMENT

Unit	Details	No. of Hours
I	Introduction to Management Meaning-Definitions–Nature and Scope- Levels of Management – Importance – Management Vs. Administration–Management: Science or Art–Evolution of Management Thoughts– F.W.Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo- Functions of Management – Trends and Challenges of Management. Managers – Qualification–Duties and Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions –Importance and Elements of Planning – Types – Planning Process –Tools and Techniques of Planning–Management by Objective (MBO). Decision Making: Meaning– Characteristics– Types-Steps in Decision Making– Forecasting. #Power point Presentation on Decision Making	15
III	Organizing Meaning- Definitions- Nature and Scope– Characteristics– Importance– Types- Formal and Informal Organization– Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization– Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment –Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games– Performance Appraisal- Meaning and Methods – 360 degree Performance Appraisal – Work from Home –Managing Work from Home [WFH]. #Power point Presentation on Selection Procedure	15
V	Directing Motivation– Meaning- Theories– Communication– Types- Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership- Qualities of a Good Leader–Successful Women Leaders– Challenges faced by women in work force- Supervision. Co-ordination and Control Co-ordination – Meaning- Techniques of Co-ordination. Control- Characteristics- Importance– Stages in the Control Process- Requisites of Effective Contro and Controlling Techniques– Management by Exception [MBE]- Social responsibility in Business relevance.	15
	Total	75
#Power point Presentation related to the above topics to be discussed (Internal Exam Only).		

Text books

- ❖ Gupta.C.B (2023), -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi
- ❖ DinkarPagare (2019), Principles of Management, Sultan Chand & Sons Publications, New Delhi
- ❖ P.C.Tripathi& P.N Reddy (2021), Principles of Management. Tata McGraw, Hill, Noida.
- ❖ Harold Koontz, Heinz Weirich (2020), Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi
- ❖ R.K. Sharma, Shashi K. Gupta, Rahul Sharma (2016), Business Management, Kalyani Publications, New Delhi.
- ❖ L.M. Prasad (2021), Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.

Reference books

- ❖ K Sundhar (2014), Principles of Management, Vijay Nichole Imprints Limited, Chennai
- ❖ Griffffin (2012), Management principles and applications, Cengage learning, India
- ❖ H.Mintzberg (2013) - The Nature of Managerial Work, Harper & Row, New York
- ❖ Eccles, R. G. & Nohria, N. Beyond the Hype (2003): Rediscovering the Essence of Management. Boston The Harvard Business School Press, India

Web Resources

- ❖ <http://www.universityofcalicut.info/syl/management>
- ❖ <https://www.managementstudyguide.com/manpower-planning.htm>
- ❖ <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392>

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 Coordinator

Mrs. S. Ranjitha

BOS Chairman

ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCME01	Elective - I	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To enable the students to know about the principles, objectives and importance of Communication in commerce and trade
- ❖ To develop the students to understand about trade enquiries.
- ❖ To make the students aware about various types of business correspondence
- ❖ To develop the students 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, PO3
CO2	Exposed to effective business letter.	PO2, PO3, PO4
CO3	Paraphrase the concept of various correspondences.	PO4, PO5, PO6
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports	PO6, PO7, PO8
CO5	Acquire the skill of preparing an effective resume.	PO8, PO9, PO10

ELECTIVE - I: BUSINESS COMMUNICATION

Unit	Details	No. of Hours
I	Introduction Business Communication Meaning- Objectives- Media – Barriers – Importance of Corporate Communication – Modern Information Sharing Methods- Business Letters: Need – Functions – Kinds - Essential of Effective Information Sharing through Letters – Layout of Business Letter.	12
II	Corporate 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 Letters and Sales Letter.	12
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	12
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	12
V	Technological Corporate Communication Application for Jobs: Preparation of Resume- Interviews- Types of Interview – Candidates preparing for an interview – guidelines to be observed during an interview – Business Report Writing – Technological improvements of Email, Text Messaging , slide or Visual Presentation – Internet- Online Meeting – Social networking – Group Discussion.	12
	Total	60
#Report Writing, Power point Presentation related to the above topics to be discussed (Internal Exam Only).		

Text books

- ❖ Bovee, Thill, Schatzman (2018), Business Communication Today - Pearson Education, Private Ltd- New Delhi
- ❖ Gupta and Jain (2021), Business Communication, Sahityabahvan Publication, New Delhi
- ❖ K.P. Singha (2022), Business Communication, Taxmann, New Delhi
- ❖ Rithika Motwani(2021), Business communication, Taxmann, New Delhi
- ❖ M. S. Ramesh and R. Pattenshetty(2015), Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
- ❖ Jeremy M. Berg, Lubert Stryer, John L. Tymoczko, Gregory J. Gatto (2015). Biochemistry, 8th edition. WH Freeman publisher.

Reference books

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

Web Resources

- ❖ <https://accountingseekho.com/>
- ❖ <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- ❖ <https://bachelors.online.nmims.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	2	3	2	3	2
CO2	2	3	2	3	2
CO3	2	2	3	3	2
CO4	2	2	3	3	2
CO5	2	3	2	3	2
Weightage	10	13	12	15	10
Weighted percentage of Course Contribution to Pos	2	2.6	2.4	3	2

Course Coordinator
Mrs.R.MenagaRani

BOS Chairman

ELECTIVE I – INDIAN ECONOMIC DEVELOPMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCME02	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	Explain the Sectorial contribution to National Income	PO2, PO3, PO4
CO3	Illustrate and 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. #Powerpoint 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 Canners 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 to be discussed (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 chakravarthy : 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, MichealP : 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 Coordinator
Dr.S.Saravanan

BOS Chairman

ELECTIVE I – ECONOMIC ANALYSIS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCME03	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 knowledge on concept and features of consumer behavior
- ❖ To learn the laws of variable proportions.
- ❖ 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 indifference 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 – ECONOMIC ANALYSIS

Unit	Details	No. of Hours
I	Introduction to Economics Introduction: Definition of Economics - Nature and Scope of Economics – Positive and Normative of Economics – Business Cycle – Inflation – Types – Phases of Business Cycles.	12
II	Demand Analysis Law of Demand – Meaning – Definitions – Elasticity of demand – meaning – Types – Measurement of Elasticity of Demand – Demand Forecasting and Law of supply. #Power point Presentation on Demand and Supply	12
III	Consumer Behavior 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 Behavior of product Buyer	12
IV	Theory of Production Production Functions: Law of Variable Proportion – Laws of Returns to Scale- Economies of Scale– Internal and External Economies.	12
V	Market Structure Market – Meaning – Definition – Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.	12
	Total	60
#Report Writing, Power point Presentation related to the above topics to be discussed (Internal Exam Only).		

Text Books

- ❖ H.L. Ahuja (2016), Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- ❖ C.M. Chaudhary (2018), Business Economics-RBSA Publishers - Jaipur-03
- ❖ Aryamala.T (2021), Business Economics, Vijay Nocole, Chennai.
- ❖ T.P Jain (2021), Business Economics, Global Publication Pvt. Ltd, Chennai.
- ❖ D.M. Mithani (2016), Business Economics, Himalaya Publishing House, Mumbai.

Reference books

- ❖ S.Shankaran (2019), Business Economics-Margham Publications, Chennai.
- ❖ P.L.Mehta (2016), Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- ❖ Peter Mitchelson and Andrew Mann (2019), Economics for Business-Thomas Nelson Australia
- ❖ Ram singh and Vinaykumar (2021), Business Economics, Thakur Publication Pvt. Ltd, Chennai.
- ❖ Saluram and Priyanka Jindal (2024), Business Economics, CA Foundation Study material, 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	1	2	2	2	2
CO2	2	2	2	3	3
CO3	2	2	2	3	3
CO4	2	2	2	2	3
CO5	2	2	2	3	3
Weightage	10	10	10	13	14
Weighted percentage of Course Contribution to Pos	2	2	2	2.6	2.8

Course Coordinator
Dr.S.Saravanan

BOS Chairman

NME -I – BUSINESS ORGANISATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCMN01	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 & BSE Operations.	6
	Total	30
#Power point Presentation related to the above topics to be discussed (Internal Exam Only).		

Text Books

- ❖ Y.K.Bhushan, Business organization(2021), Sultan Chand, New Delhi.

Reference books

- ❖ Business organization and management, Publisher: P.Allan (January1,1978)
- ❖ Prakash & Jagedesh, Business organization & Management(2005)..
- ❖ Reddy & Gulshar, Principles of Business Organization & Management(2010).
- ❖ 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 Coordinator
Mrs. R.MenagaRani

BOS Chairman

FOUNDATION COURSE- PRACTICAL I

FINANCIAL MODELING I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCMFP01	Foundation Practical	Practical	-	-	Y	2	2

Learning Objectives

- ❖ To enable the students to study about MS Office and to enrich the practical knowledge in MS Office.
- ❖ To understand the need and applications of Graph.
- ❖ To set a base for inventory methods.
- ❖ To be familiarize the applications and tools of management accounting in MS-Excel.
- ❖ To train on the skills required for prepare final accounts .

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the mail merge, Bio-Data by using Wizard, Final Accounts	PO1,PO2
CO2	Understood about Graph, Filter Data in Range or Table	PO5
CO3	Summarize the Inventory methods and EMI calculation	PO5,PO6
CO4	Apply the Ratio tools	PO6,PO10
CO5	Adapt the knowledge of cash flow and comparative statement	PO2,PO9

FOUNDATION COURSE- PRACTICAL I
FINANCIAL MODELING

Unit	Details	No. of Hours
I	1. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 2. Prepare Bio-Data by using Wizard and Templates. 3. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.	6
II	4. Create a File that describe a grading system for a class 5. Forecasting and Estimation of Share price using Graph 6. Filter Data in Range or Table	6
III	7. Calculate EMI for a loan 8. Calculate a summary of the quantity and value of Inventory, LIFO, FIFO, HIFO. 9. Prepare Liquidity Ratios for an accounting period.	6
IV	10. Prepare Profitability Ratios for an accounting period. 11. Prepare Turnover Ratios for an accounting period 12. Preparation of cash flow statement of a company	6
V	13. Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement. 14. Create a Comparative statement of a company. 15. Create a Common Size Statement of a company	6
	Total	30

Text Books

- ❖ R K Taxali, PC Software for Windows 98 Made Simple, 2015, McGraw Hill Education Pvt. Ltd
- ❖ Microsoft Office Step by Step (Office 2021 and Microsoft 365) Paperback – Import, 12 June 2022 by Curtis Frye (Author), Joan Lambert (Author)
- ❖ Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 (Excel Academy) Paperback – 21 June 2020 by Adam Ramirez (Author)

Reference Books

- ❖ MICROSOFT OFFICE 2019 FOR DUMMIES PAPERBACK – 1 JANUARY 2018 BY WALLACE WANG (AUTHOR)

Web Resources

- ❖ https://highereducation.mp.gov.in/Uploaded%20Document%20New/1704/ms%20office_compressed%20new_compressed.pdf
- ❖ <https://www.stpcomputereducation.com/notes/ms-office.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	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	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 Coordinator
Mr.R.U.Vignesh

BOS Chairman

CORE III – ADVANCED FINANCIAL ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCM03	Core – III	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To gain an understanding about partnership accounts relating to Admission and retirement
- ❖ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- ❖ To understand the allocation of expenses under departmental accounts.
- ❖ To understand the allocation of expenses under departmental accounts
- ❖ To know the requirements of consignment and joint venture..

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	PO4,PO6
CO2	Know settlement of accounts at the time of dissolution of a firm.	PO4,PO6
CO3	Prepare Branch accounts and Departmental Accounts	PO4,PO7
CO4	Outline the consignment and joint venture journal entries , ledgers	PO4,PO6
CO5	Elaborate the role	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 Accounts 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 a 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 – Meaning-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 – Meaning – 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. *(Practical Knowledge training from Auditor Ship)	15
	Total	75
THEORY 20% & PROBLEMS 80%		
# PPT Presentation related to the above topics to be discussed (Internal Exam Only). *Practical Knowledge training from Auditor ship. - Submission of filled in forms, as Report Writing are related to the above topics and training 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 Coordinator
Mrs.S.Ranjitha

BOS Chairman

CORE -IV – COMMERCIAL LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCM04	Core – IV	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know the nature and objectives of Mercantile 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 Mercantile 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	PO2, PO4, PO8
CO5	Explain the various provisions of Sale of Goods Act 1930	PO2, PO3, PO6

CORE -IV – COMMERCIAL LAW

Unit	Details	No. of Hours
I	Commercial 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. #Power point Presentation on Kinds 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 - Conditions 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. Hands On Training :Delivery Of Goods	15
	Total	75
# PPT Presentation related to the above topics to be discussed (Internal Exam Only)		

Text Books

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

Reference books

- ❖ Preethi Agarwal (2021), Business Law, CA foundation study material, Chennai
- ❖ Business Law by Saravanavel, Sumathi, Anu (2017), Himalaya Publications, Mumbai
- ❖ Kavya and Vidhyasagar (2017), Business Law, Nithya Publication, New Delhi.
- ❖ D.Geet (2018), Business Law Nirali Prakashan Publication, Pune
- ❖ M.R. Sreenivasan (2012) , Business Laws, Margham Publications, Chennai.

Web Resources

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

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

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

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	2	3	2	2	2
CO4	2	3	2	2	3
CO5	3	3	3	2	2
Weightage	13	15	13	10	11
Weighted percentage of Course Contribution to POs	2.6	3	2.6	2	2.2

Course Coordinator
Mrs.R.MenagaRani

BOS Chairman

ELECTIVE II – BUSINES ENVIRONMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCME04	Elective - II	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 II – BUSINES 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 and 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 to be discussed (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 Coordinator
Mrs.M.Nandhini

BOS Chairman

ELECTIVE – II – INSURANCE AND RISK MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCME05	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 Fields.	12
	Total	60
# Visit and Report Writing, Power Point Presentation related to the above topics to be discussed (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.

Reference books

- ❖ John C.Hull, Risk Management and Financial Institutions(2017), John wiley & sons, New Jersey.
- ❖ Dr.Sunilkumar, Insurance and Risk Management(2009), Golgatia 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?

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 Coordinator
Mrs.M.Nandhini

BOS Chairman

ELECTIVE – II – INTERNATIONAL ECONOMICS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCME06	Elective – II	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To enable students familiarize with the basics of International Trade.
- ❖ To know the various theories of international trade.
- ❖ To impart knowledge about balance of trades and exchange rates.
- ❖ To gain knowledge about international institutions.
- ❖ To gain insights on World Trade Organisation

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 – INTERNATIONAL ECONOMICS

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: Heckscher– Ohlin's Modern theory – International trade and factor price– International trade and 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: Adjustment theory, Marshall Lerner mechanism- 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) International Centre for Settlement of Investment Disputes- Regional Development Financial Institution: ADB– IBRD Group and India.	12
	Total	60
# Poster Making, Power Point Presentation related to the above topics to be discussed (Internal Exam Only)		

Text Books

- ❖ Francis Cherunilam (2020) , International Trade and Export Management – Himalaya Publishing House -Mumbai –04.
- ❖ Paul.R.Krugman and Maurice Obstfeld (2020), International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
- ❖ Dr. T. Aryamala (2021), Vijay Nicole, International Trade, Chennai
- ❖ Bimal Jaiswal & Richa Banerjee (2017), Introduction To International Business, Himalaya Publication, Mumbai

Reference books

- ❖ Avadhani, V.A. (2021) International Financial Management, Himalaya Publications, Mumbai
- ❖ Punam Agarwal and Jatinder Kaur (2019), International Business, Kalyani Publications, New Delhi
- ❖ S Sankaran (2020) , International Trade, Margham Publication, Chennai

- ❖ C B Gupta (2014), International Business, S Chand Publishing, New Delhi
- ❖ Robert J.Carbaugh (2013), International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.

Web Resources

- ❖ <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
- ❖ <https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>
- ❖ https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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	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 Coordinator
Dr.S.saravanan

BOS Chairman

NME II – ADVERTISING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCMN02	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 and Development	6
V	FUNDAMENTALS OF CREATIVITY IN ADVERTISING: 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 to be discussed (Internal Exam Only)		

Text Books

- ❖ Advertising Principles and Practice(2022) by Ruchi Gupta- S.Chand Publishing
- ❖ Rathor, B.S.-Advertising management(2010)- 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
- ❖ Surbito Senupta- 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-

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 to Pos	3	2.6	2.4	2.6	2

Course Coordinator
Mr.R.U.Vignesh

BOS Chairman

SEC - I –PRACTICAL –II - TALLY WITH GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCMSP01	SEC – I	Practical	-	-	Y	2	2

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

SEC - I –PRACTICAL –II - TALLY WITH GST

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).	6
II	Vouchers: Configuring Vouchers – Creation of Vouchers – Pre-defined Vouchers – Contra – Purchase – Sales payment – Receipt – Journal entries – Memo – Optional vouchers.	6
III	Inventory Stock Groups and Reports: Inventory Stock categories – Stock items – Trial balance – Profit and Loss Account – Balance Sheet with five minimum adjustments.	6
IV	GST Practice: Introduction of GST- Types of GST – Registration – Invoicing – Input Tax Credit – Reserve Charge Mechanism –Payment of GST	6
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.	6
	Total	30

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 Coordinator
Mr.R.U.Vignesh

BOS Chairman

SECOND YEAR - SEMESTER III

CORE V – CORPORATE ACCOUNTING I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCM05	Core	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	Analyze 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	To examine the various methods of valuation of Goodwill and shares	PO1,PO4,PO8
CO5	Appreciate the accounting practices followed in alteration or reduction of share capital and 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	Valuation of Goodwill and shares: Valuation of Goodwill- meaning, Need for valuation of Goodwill-methods of valuing Goodwill- Average Profit-Super Profit-Annuity and Capitalization Method. Valuation of Shares-Need for Valuation of Shares- Methods of Valuation of Shares-Net assets method- yield method- fair value method.	15
V	Alteration of Share Capital – Internal Reconstruction – Surrender of Shares 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..
- ❖ ShuklaGrewal 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.
- ❖ PrasanthAthma(2023), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prof. Mukeshbramhbutt, Devi(2020), Corporate accounting I, Ahilya Publication, MP..

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	3	3	2	2	2	1	2	2	2
CO2	3	3	3	2	2	2	1	2	2	2
CO3	3	3	3	2	2	2	1	2	2	2
CO4	3	3	2	2	3	2	1	2	2	2
CO5	3	3	2	2	3	2	1	2	2	2

Mapping with Programme: Specific Outcomes:

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

Course Coordinator
Mr. R U Vignesh

BOS Chairman

CORE VI – COMPANY LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCM06	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, Report Writing 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. .
- ❖ ShusmaAurora(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.
- ❖ M.C.Kuchal(2022), Business Law, Vikas Publication, Noida.

Reference books

- ❖ Gaffoor and Thothadri(2021), Company law, Vijay Nichole Imprints limited, Chennai.,
- ❖ Kavya and Vidhyasagar(20023), Business Law, Nithya Publication, Bhopal..

- ❖ S.D.Geet(2020), Business Law, NiraliPrakshan Publication, Pune.
- ❖ PreethiAgarwal(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 Coordinator
Mrs.R. MenagaRani

BOS Chairman

ELECTIVE III – BUSINESS LEGISLATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCME07	Elective - III	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To impart knowledge on the Factories Act, 1948
- ❖ To provide insights on the Foreign Exchange Management Act, 1999.
- ❖ To inculcate knowledge about the Prevention of Money Laundering Act, 2002
- ❖ To enable the students to learn about the Competition Act 2002
- ❖ To familiarise the students about the existence of Intellectual Property Rights

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Acquire knowledge on Factories Act, 1948	PO2,PO3
CO2	Analyse the role of Foreign Exchange Management Act, 1999	PO4,PO6, PO10
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	PO3,PO4, PO6
CO4	Evaluate the importance of Competition Act, 2002	PO1,PO4,PO8
CO5	Gain knowledge on Intelligence Property Rights	PO2,PO3, PO6

ELECTIVE III – BUSINESS LEGISLATION

Unit	Details	No. of Hours
I	Factories Act 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures. # PowerPoint Presentation on Measures to be Taken by Factories for Health, Safety and Welfare of Workers	12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	12
III	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution. # Case Study on Competition Commission of India	12
V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	Total	60
#Power Point Presentation, case study related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Akhilleswar Pathak (2021), Legal aspects of business, McGraw Hill Education, Noida
- ❖ R.S.N. Pillai & Bagavathi (2020), Legal aspects of business, S.Chand, New Delhi
- ❖ Rashmi Aggarwal, Rajinder Kaur (2022), Legal aspects of business, Pearson Education Limited, New Delhi
- ❖ P.K. Padhi (2021), Legal aspects of business, PHI Learning, New Delhi.
- ❖ M.R.Sreenivasan(2022), Legal aspects of business, Margham Publication, Chennai

Reference books

- ❖ Ravinder Kumar (2020), Legal aspects of business, Cengage Learning, Noida
- ❖ Shawn Kopel (2021), Guide to business law, Oxford University Press, England
- ❖ M.C. Kuchhal, Vivek Kuchhal (2020), Business Law, S Chand Publishers, New Delhi
- ❖ C.L. Bansal (2021). Business law, Taxmann, New Delhi.
- ❖ Gaffoor and Thothadri(2021), Business law, Vijay Nichole Imprints limited, Chennai

Web Resources

- ❖ https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
- ❖ https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
- ❖ <https://stfrancislaw.com/blog/intellectual-property-rights/>

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	2	2	3	2	3	2	3	2
CO3	3	2	3	2	3	2	3	2	3	2
CO4	3	2	2	2	2	2	3	2	3	2
CO5	3	2	3	2	2	2	3	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	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
Mr. R U Vignesh

BOS Chairman

ELECTIVE III – E COMMERCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCME08	Elective - III	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To know the goals of Electronic commerce
- ❖ To understand the various Business models in emerging E-commerce areas.
- ❖ To have an insight on the internet marketing technologies
- ❖ To understand the benefits and implementation of EDI
- ❖ To examine the ethical issues of E-commerce

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the role and features of world wide web	PO2,PO3
CO2	Understand the Benefits and model of e-tailing	PO4,PO6, PO10
CO3	Use the web enabled services	PO3,PO4, PO6
CO4	Tackle the threats in internet security system	PO1,PO4,PO8
CO5	Know about the Ethical principles Privacy and Information Rights	PO2,PO3, PO6

ELECTIVE III – E COMMERCE

Unit	Details	No. of Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce. # Power point Presentation on Functions of Electronic Commerce	12
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. #Case study on EDI Technology	12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	Total	60
#Power Point Presentation, case study related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Kenneth C. Laudon (2021), E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
- ❖ S. J. Joseph (2020), E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
- ❖ David Whitley (2022), E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London

- ❖ Kamlesh K. Bajaj (2021), E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida.
- ❖ W Clarke (2001), E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference books

- ❖ Agarwala, K.N. and D. Agarwala (2020), Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
- ❖ Ravi Kalkota (2021), Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
- ❖ Elias M Awad (2020), Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
- ❖ Mathew Reynolds (2000), Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai.
- ❖ J. Christopher West I and Theodore H. K ClarkGlobal (2002) Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

Web Resources

- ❖ <https://www.investopedia.com/terms/e/ecommerce.asp>
- ❖ <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
- ❖ <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

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	2	2	3	2
CO2	3	2	2	2	3	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	2	2	3	2	2	2	3	2
CO5	3	2	3	2	3	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

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

Course Coordinator
Mr. R U Vignesh

BOS Chairman

SEC –PRACTICAL–BANKING AND INSURANCE PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCMSP02	SEC - Practical	Practical	-	-	Y	1	1

Learning Objectives

- ❖ To enable the students to acquire sound knowledge of basics of Banking and Insurance forms
- ❖ To gain knowledge about creation of ledgers, groups, vouchers.
- ❖ To evaluate the generation of various reports
- ❖ To utilize digital banking and Insurance tools
- ❖ To understanding the perform financial transactions and documentation.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply practical knowledge of banking transactions, loan processing in real world scenarios	PO1,PO3, PO5,PO7
CO2	Understanding and implement banking regulation norms in financial operations	PO1,PO3
CO3	Perform essential co-operative transactions processing with accuracy	PO1,PO2, PO3,PO5, PO7
CO4	Assess credit risks, insurance process through practical applications	PO1,PO3
CO5	Gain hands-on experience with insurance services and financial applications	PO1,PO2,PO3, PO5, PO7

SEC –PRACTICAL–BANKING AND INSURANCE PRACTICE

Unit	Details	No. of Hours
I	1. Filling up the application of Bank account opening forms. 2. Application filling for depositing, withdrawal. 3. Filling up of application form for obtaining ATM card, locker facility.	6
II	1. Submit a business proposal for obtaining bank loan, application for cash credit, overdraft. 2. Application form for availing Education Loan, Jewel Loan and Mortgage loan. 3. Filling application form for Internet Banking, Mobile banking, RTGs, NEFT.	6
III	1. Filling up Account closure request form. 2. Filling up application form for obtaining Demand Draft. 3. Application filing for New Life insurance – Single life, Group, General Insurance.	6
IV	1. Fill the application for Customer Consent Document. 2. Application for change in Personal/Policy details. 3. Loan application form against Life Policy.	6
V	1. Filling the application form for surrendering policy. 2. Filling up of Public Provident Fund application form. 3. Filling up IRDA application forms.	6
	Total	30

Note: Out of 15 Exercises, 15 Exercises are Mandatory.

Note: Students are asked to write agenda and minutes of their own and should not use printed format.

Distribution of marks for Practical is as follows :

Practical : 50 Marks (5 questions x 10 Marks =50 Marks)
Viva-Voce : 25 Marks

Total : 75 Marks & Internal Mark 25 Marks

Text Books

- ❖ Dr.S.Gurusamy(2022), A Textbook of Banking and Insurance, Vijay Nicole PvtLmt., Noida.
- ❖ The Institute of Company Secretaries of India, Banking and Insurance Laws & Practice, Ministry of Corporate Affairs.
- ❖ Dr.DibinSekharan(2023), Fundamentals of Banking and Insurance, Notion Press, New Delhi.

Reference books

- ❖ NeelamC.Gulati(2022) , Banking and Insurance Principles & Practices(10th Edition), Excel

books, Pune.

Web Resources

- ❖ <https://vijaynicole.co.in>
- ❖ <https://www.himpub.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 Coordinator
Mrs. M. Nandhini

BOS Chairman

SEC – HUMAN RESOURCE MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCMS01	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand the importance of HRM.
- ❖ To Explore the Human Behavior Process.
- ❖ To analyze the grievance procedures for solving conflict.
- ❖ To Effective communication is crucial for HR professionals to interact with employees, managers, and other stakeholders
- ❖ To Understanding the importance of teamwork and how to facilitate effective collaboration.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the concept and importance of Human Resource management	PO1,PO6,PO8
CO2	Summarize about Human Resource Planning	PO1,PO6,PO8
CO3	Contrast the Human behavior process.	PO1,PO6
CO4	Access the organizational discipline and behaviors	PO1,PO2, PO6,PO8
CO5	Analyze the qualities required for a leader and directing	PO1,PO3, PO6,PO8

SEC – HUMAN RESOURCE MANAGEMENT

Unit	Details	No. of Hours
I	Introduction – Meaning and Definition, Nature, Scope, objectives and Importance of HRM – Functions of HRM. #PowerPoint Presentation on Importance of HRM.	6
II	Human Resources Planning – Manpower planning Nature, Importance and Objectives of Manpower Planning – Process of Manpower Planning – Uses and Benefits of Manpower Planning # Report Writing on Benefits of Manpower Planning	6
III	Recruitment and Selection – Source of Recruitment Selection of Employees – Difference between recruitment and selection.	6
IV	Procedures for selection – Tests – Interviews – Types of Interviews – Process of Conducting interview - Checking of references – Final Selection.	6
V	Performance Appraisal – Modern Methods – training and Development – Importance of Training employee – Types of training – Methods of Training.	6
	Total	30

Text books

- ❖ E. Gardon & Natrajan (2022), Human Resource management, Himalaya Publishing House, New Delhi.
- ❖ D. Santhanam(2023), Human Resource management, Margham Publication, Chennai.

Reference books

- ❖ M. K. Rastogi(2022), Organizational Behaviour, Laxmi Publication, Chennai
- ❖ Fabozzi and Frank J(2020) , Human Resource management: Institutions and Instruments

Web Resources

- ❖ <https://www.icsi.edu/media/webmodules/publications/Human Resource management.pdf>
- ❖ https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf
- ❖ https://www.researchgate.net/publication/337676067_Human Resource 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	3	2	3	2	3	2
CO2	2	2	3	3	3	2	2	2	3	3
CO3	3	2	3	3	3	2	3	2	2	2
CO4	3	2	3	2	3	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 Coordinator
Mr. R U Vignesh

BOS Chairman

CORE VII – CORPORATE ACCOUNTING II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCM07	Core	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 Only)	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.
- ❖ PrasanthAthma(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

Course Coordinator
Mr. R U Vignesh

BOS Chairman

CORE VIII – PRINCIPLES OF MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCM08	Core	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 analyze 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 – PRINCIPLES 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	Marketing Mix: 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	Marketing Issues: 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.AmitKumar(2021), Principles Of Marketing, S.Bhawan Publishing House, Chennai.
- ❖ Dr.N.RajanNair(2020), Marketing, Sultan Chand & Sons, .New Delhi.
- ❖ NeeruKapoor(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

Course Coordinator
Mrs. M. Nandhini

BOS Chairman

ELECTIVE IV – FINANCIAL SERVICES

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCME09	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To impart knowledge on the role and function of the Indian financial system.
- ❖ 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	PO2,PO3
CO2	Gain practical knowledge on key areas relating to management of financial products and services	PO4,PO6, PO10
CO3	Familiarize students about Venture Capital, Leasing.	PO3,PO4, PO6
CO4	Infer the importance of the Credit Rating system.	PO1,PO4,PO8
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	PO2,PO3, PO6

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. # PowerPoint Presentation on Role of SEBI	12
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.	12
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.	12
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.	12
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. #Report writing on NSDL	12
	Total	60
#Power Point Presentation, Report writing related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Gurusamy.S (2010), Financial Services, Tata McGraw Hill, Noida.
- ❖ C. Rama Gopal (2021), Financial Services, Vikas Publishing House, Noida
- ❖ M.Y.Khan (2002), Financial Services, Tata McGraw Hill, Noida
- ❖ E. Dharmaraj (2009), Financial Services, S.Chand, New Delhi.
- ❖ W Clarke (2001), Indian Financial Services - BPB, Wrox Publisher, Mumbai

Reference books

- ❖ Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States
- ❖ Perry Stinson, Bank management and Financial Services, Clanrye International, USA

- ❖ E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai
- ❖ B. Santhanam, Financial Services, Margham Publications, Chennai.
- ❖ J. Christopher West I and Theodore H. K ClarkGlobal (2002) Business Management and Financial Services- Theory and Case Studies, The MIT Press, Cambridge, London

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

Course Coordinator
Mrs. M. Nandhini

BOS Chairman

ELECTIVE IV – CONSUMERISM & CONSUMER PROTECTION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCME10	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the nature of consumers and consumerism.
- ❖ To know how consumers are exploited.
- ❖ To be familiar with consumer rights and duties
- ❖ To learn about Consumer Protection Act
- ❖ To gain insights into consumerism in India

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember and recall aspects in consumerism	PO2,PO3
CO2	Identify the reasons for consumer exploitation	PO4,PO6, PO10
CO3	Discover the rights and duties of a consumer	PO3,PO4, PO6
CO4	Create an environment which protects the consumers in India	PO1,PO4,PO8
CO5	Critically appraise the consumer Protection Act	PO2,PO3, PO6

ELECTIVE IV – CONSUMERISM & CONSUMER PROTECTION

Unit	Details	No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance. #Power Point Presentation on Concept of Consumerism	12
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.	12
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. - Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	12
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	12
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism. #Power Point Presentation on Consumer Dispute Redressal Mechanism	12
	Total	60
#Power Point Presentation related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ Premavathy and Mohini Sethi (2001), Consumerism – Strategies and Tactics, CBS Publication.
- ❖ Prof Kavita Sharma, Dr Swati Aggarwal (2005), Principles of Marketing Book, Taxmann
- ❖ Dr. J. Jayasankar (2006), Marketing Management, Margham Publications, Chennai
- ❖ E. Dharmaraj (2009), Marketing Management, S.Chand, New Delhi.
- ❖ Assael, H (2009), Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference books

- ❖ Hoyer, W.D.. and MacInnis, D.J (2009)., Consumer Behaviour, Houghton Mifflin Company,

USA

- ❖ Y.V. Rao (2010), Consumer Protection Act, 1986, Asia Law House, Hyderabad
- ❖ G B. Reddy and Baglekar Akash Kumar (2011), Consumer Protection Act, Eastern Book Company, Bengaluru
- ❖ B. Santhanam (2021), Consumer Protection Act, Margham Publications, Chennai.
- ❖ J. Christopher West I and Theodore H. K ClarkGlobal (2002) Consumer Protection Act - Theory and Case Studies, The MIT Press, Cambridge, London

Web Resources

- ❖ <https://lawcorner.in/forms-of-consumer-exploitation>
- ❖ <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights/>
- ❖ http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.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	2	2	3	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	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	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	2.4	2.6	2.4

Course Coordinator
Mrs. M. Nandhini

BOS Chairman

SEC – BUSINESS STUDIES PRACTICAL

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCMSP03	SEC	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 meetings.
- ❖ To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, 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.	PO2,PO3
CO2	Demonstrate a practical model of advertisement for new products	PO4,PO6, PO10
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company	PO3,PO4, PO6
CO4	Applying the rules in filling the applications forms for banking transactions	PO1,PO4,PO8
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts	PO2,PO3, PO6

SEC – BUSINESS STUDIES PRACTICAL

Unit	Details	No. of Hours
I	SECRETARIAL PRACTICE: 1. Preparation of Agenda and minutes of meetings 2. Preparation of both general body and board of directors.	6
II	SHARE MARKET APPLICATION: 1. Application for PAN (Permanent Account Number) Application 2. Application for Opening DEMAT Account	6
III	ADVERTISING PRACTICE: 1. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy	6
IV	BANKING PRACTICES AND INCOME TAX: 1. Filling up of an application form for LIC policy 2. filling up of the premium form 3. Filling up the challan for remittance of premium. 4. Filling up income -tax returns	6
V	COST ACCOUNTING 1. Using Bin card and inventories. 2. Using Cost Sheets 3. Drawing and endorsing of bills of exchange and promissory notes	6
	Total	30

Note: Students are asked to write agenda and minutes of their own and should not use printed format.

Distribution of marks for Practical is as follows :

Practical : 50 Marks (5 questions x 10 Marks =50 Marks)

Viva-Voce : 25 Marks

Total : 75 Marks & Internal Mark 25 Marks

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	2	2	3	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	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	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	2.4	2.6	2.4

Course Coordinator
Mrs. M. Nandhini

BOS Chairman

SEC – PRACTICAL – ACCOUNTING SOFTWARE FOR BUSINESS

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCMSP04	SEC	Practical	-	-	2	2	2

Learning Objectives

- ❖ To able the design and implement a computerized accounting system using Tally
- ❖ To understand apply cost accounting techniques in different industries.
- ❖ To prepare financial statements of a sole trader using Tally.
- ❖ To utilize different inventory vouchers to suit various business requirements and generate invoices with the necessary information.
- ❖ To demonstrate an understanding of computerized accounting systems and their real-time applications.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	To impart knowledge to use IT in business research	PO2,PO3
CO2	To make students aware of using different methods of business research analysis	PO4,PO6, PO10
CO3	To enable students to apply in analysis of huge business data	PO3,PO4, PO6
CO4	To develop practical skill in the applications of business software	PO1,PO4,PO8
CO5	To understand the core concepts behind free soft ware's and expertise the students in the through practical sessions	PO2,PO3, PO6

SEC – PRACTICAL – ACCOUNTING SOFTWARE FOR BUSINESS

Unit	Details	No. of Hours
I	1. Tailor the invoices based on your needs. 2. Create and Send an invoice for an order.	6
II	3. Record payments of your business. 4. Record the payments made by your customers.	6
III	5. Create a bill and record the expenses and bills. 6. Manage your customers and vendors.	6
IV	7. Create a programme for managing your project and time sheets. 8. Link your bank accounts and credit cards.	6
V	9. Generate a report of your business. 10. Connect and collaborate with your clients.	6
	Total	30

Text books

- ❖ Computer Accounting with Tally Prime – Prof. Ashwini V. Bhatt, Dr. Ambarish, Dr. Mohammed Farooq Pasha, Koushik D. R. & Vinodkumar K. N. – IIP Books, 2025. This is a practical textbook designed for computerized accounting and Tally Prime.
- ❖ Computerized Accounting System – Rajesh Dhawan – Vikas Publishing House, 2021.
- ❖ Computerised Accounting & Auditing – Rajesh Dhawan – Vikas Publishing House, 2020.
- ❖ Computer Applications in Business – S. P. Arora – Vikas Publishing House, 2020.
- ❖ Accounting Information Systems – James A. Hall – Cengage Learning, 2019.

Reference books

- ❖ Accounting Information Systems – Marshall B. Romney & Paul J. Steinbart – Pearson, 2018.
- ❖ Computerized Accounting with Tally – K. K. Nadhani & A. K. Nadhani – BPB Publications, 2017.
- ❖ Tally.ERP 9 Made Easy – K. K. Nadhani – BPB Publications, 2016.
- ❖ Accounting Information Systems – Robert L. Hurt – McGraw-Hill Education, 2019.
- ❖ Financial Accounting – T. S. Reddy & A. Murthy – Margham Publications, Chennai, 2021.

Web Resources

- ❖ https://tallysolutions.com/?utm_source=chatgpt.com
- ❖ https://help.tallysolutions.com/?utm_source=chatgpt.com
- ❖ https://iipbooks.com/books/2917/computer-accounting-with-tally-prime?utm_source=chatgpt.com
- ❖ <https://www.pearson.com/en-us/subject-catalog/p/accounting-information->
- ❖ https://books.google.com/books/about/Computer_Accounting_with_Tally_Prime.html?id=VpB5EQAAQBAJ&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	2	3	2	2	2	2	2	3	2
CO2	3	2	2	2	3	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	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	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	2.4	2.6	2.4

Course Coordinator
Mr.R.U.Vignesh

BOS Chairman

THIRD YEAR - SEMESTER V
CORE – COST ACCOUNTING I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCM09	Core	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 – 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., (2018). Practical Costing, S. Chand & Co, New Delhi,
- ❖ Dr.S.N. Maheswari, (2022) Principles of Cost Accounting, Sultan Chand Publications, New Delhi
- ❖ T.S. Reddy and Y. (2021). Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
- ❖ S.P. Iyengar, (2019) 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. (2020). Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ Murthy A & Gurusamy S, (2019) Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad. V.K, (2018) 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 Coordinator
Mrs. R MenagaRani

BOS Chairman

CORE – BANKING LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCM10	Core	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 – 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, (2021). Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
- ❖ Muraleedharan D, (2014). Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
- ❖ Gupta P.K. Gordon E. (2021). Banking and Insurance, Himalaya publication, Kolkata
- ❖ Gajendra K, (2019). A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
- ❖ K P Kandasami, S Natarajan & Parameswaran R, (2020) Banking Law and Practice, S Chand publication, New Delhi

Reference books

- ❖ B. Santhanam, (2020) Banking & Financial System, Margam Publication, Chennai
- ❖ Katakait Sanjay, (2017) Banking Theory and Practice, Lambert Academic Publishing
- ❖ Henry Dunning Macleod, (2015). The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
- ❖ William Amasa Scott, (2010) Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
- ❖ Nektarios Michail, (2022). 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

Mrs.M.Nandhini

BOS Chairman

CORE – INCOME TAX LAW AND PRACTICE I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCM11	Core	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the basic concepts, principles, and provisions of the Income Tax Act, including residential status and scope of total income.
- ❖ To classify different heads of income and identify exempt incomes as per the Income Tax Act.
- ❖ To compute taxable income under various heads such as Salary, Business or Profession.
- ❖ To compute taxable income under the head house property.
- ❖ To **Apply** deductions, exemptions, depreciation, and capital gains provisions to solve practical income tax problems.

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 – 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 – 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 (2025)- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, (2025) Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ Dinkar Pagare, (2024) Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ H.C. Mehrotra, Dr. Goyal S.P, (2025) Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan (2024) – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, (2024) Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
- ❖ Bhagwati Prasad, (2023) Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
- ❖ Vinod K. Singhanian, (2025) Students Guide to Income Tax.,U.K.Bharghava Taxman.
- ❖ Dr.Vinod K Singhanian, Dr. Monica Singhanian, (2025) Taxmann's Students' Guide to Income Tax, New Delhi.
- ❖ Mittal Preethi Rani and Bansal Anshika, (2024) 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
Mr. R U Vignesh

BOS Chairman

CORE – PROJECT VIVA-VOCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCMPR01	Core	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
CO1	Gain knowledge about Research Project
CO2	Increase knowledge on research problem
CO3	Improve practice in review of literature
CO4	Gain knowledge on Data Collection and Analysis
CO5	Be Proficient in Project Preparation

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 were 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
Mr. R U Vignesh

BOS Chairman

CORE – AUDITING AND CORPORATE GOVERNANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCM12	Core	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
CO1	Explain the fundamental concepts, objectives, scope, classifications, advantages, and limitations of auditing in various types of organizations.
CO2	Apply audit planning, audit programmes, internal control systems, vouching, and verification procedures to assess the reliability of financial information.
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.
CO4	Evaluate corporate governance frameworks, governance reforms, ESG principles, corporate scandals, and the roles of directors and auditors in ensuring accountability and transparency.
CO5	Assess the significance of Corporate Social Responsibility (CSR), business ethics, corporate sustainability, and CSR provisions under the Companies Act, 2013.

CORE – 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, 2017, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
- ❖ B. N. Tandon, S. Sudharsanam&S.Sundharabahu, 2016, Practical Auditing, S.Chand& Sons New Delhi.
- ❖ Dr.T.R. Sharma, Dr. Gaurav Sankalp, 2 0 2 0 , Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
- ❖ ArunaJha, 2021, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference books

- ❖ Kevin Keasey, 1997, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
- ❖ Dr.T.R. Sharma,2018, Auditing, Sahithya Bhawan Publications, Agra

- ❖ C.B.Gupta, 2020, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
- ❖ Shri. Vengadamani, 2018, 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
Mrs. M Nandhini

BOS Chairman

ELECTIVE – FINANCIAL MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCME11	Elective	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
CO1	Explain the concepts, objectives, scope, and functions of financial management, including profit maximization, wealth maximization, financial modeling, and time value of money.
CO2	Apply capital budgeting techniques and compute the cost of various sources of capital for investment decision-making.
CO3	Analyze capital structure theories, leverage, EBIT-EPS relationships, and capitalization concepts to determine an optimal financing mix.
CO4	Evaluate working capital requirements and apply techniques for managing cash, liquidity, inventory, and credit efficiently.
CO5	Assess dividend policies and valuation models to determine their impact on shareholder wealth and corporate value.

ELECTIVE – 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.	12
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.	12
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.	12
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.	12
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.	12
	Total	60
	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
Mrs. S Ranjitha

BOS Chairman

ELECTIVE – CONSUMER BEHAVIOUR

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCME12	Elective	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 –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.	12
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 of Market Segmentation.	12
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.	12
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	12
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.	12
	Total	60

Text Books

- ❖ Schiffman, Leon G. & Wisenblit, Joseph L. (2022). *Consumer Behaviour*. Pearson Education.
- ❖ Ramesh Kumar, S. (2017). *Consumer Behaviour: The Indian Context*. Pearson Education India.
- ❖ Nair, Suja R. (2021). *Consumer Behaviour*. Himalaya Publishing House, Mumbai.
- ❖ Batra, Satish K. & Kazmi, S.H.H. (2019). *Consumer Behaviour*. Excel Books, New Delhi.

Reference books

- ❖ Solomon, Michael R. (2023). *Consumer Behavior: Buying, Having, and Being*. Pearson Education.
- ❖ Hawkins, Del I. & Mothersbaugh, David L. (2022). *Consumer Behavior: Building Marketing*

Strategy. McGraw-Hill Education.

❖ Mowen, John C. & Minor, Michael S. (2018). Consumer Behaviour: Applications in Marketing. Pearson Education.

❖ Hoyer, Wayne D., MacInnis, Deborah J. & Pieters, Rik. (2021). Consumer Behavior. Cengage Learning.

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
Mrs. S Ranjitha

BOS Chairman

ELECTIVE – BASIC OF STOCK MARKET

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCMEP01	Elective	Practical	Y	-	Y	4	3

Learning Objectives

- ❖ To understand the fundamentals of the stock market, its participants, and the functioning of stock exchanges..
- ❖ To develop practical skills in stock market operations, trading mechanisms, and investment procedures
- ❖ To apply fundamental and technical analysis techniques to evaluate the performance of listed companies and stocks
- ❖ To analyze market trends and make informed investment decisions using financial and technical indicators
- ❖ To design and manage a diversified investment portfolio aligned with financial goals and risk preferences.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the structure and functioning of the stock market, including stock exchanges, market participants, and market indices.
CO2	Demonstrate practical knowledge of stock market operations such as Demat accounts, virtual trading, order types, settlement processes, and IPO analysis.
CO3	Apply fundamental analysis techniques by interpreting financial statements and evaluating stocks using key financial ratios.
CO4	Analyze stock price movements using technical analysis tools such as candlestick patterns, support and resistance levels, moving averages, RSI, and MACD.
CO5	Construct and evaluate a diversified investment portfolio and develop a personal investment plan based on financial objectives and risk-return considerations.

ELECTIVE – BASIC OF STOCK MARKET THEORY

Unit	Details	No. of Hours
Unit – I	Introduction to the Stock Market: Meaning and Concept of Stock Market -Evolution of Indian Stock Market - Structure of Financial Markets - Primary Market and Secondary Market - Stock Exchanges in India - SEBI – Objectives, Functions and Powers - Market Participants – Investors, Brokers, Depositories, Merchant Bankers Financial Instruments – Equity Shares, Preference Shares, Debentures, Bonds, Mutual Funds, ETFs	6
Unit – II	Stock Market Operations: Demat Account and Trading Account - Depository System – NSDL and CDSL - Stock Brokers and Brokerage - Trading Process in Stock Exchanges - Types of Market Orders - Settlement Cycle - IPO, FPO and Rights Issue - Corporate Actions – Dividend, Bonus, Stock Split and Buyback	6
Unit – III	Fundamental Analysis: Meaning and Importance - Economic Analysis - Industry Analysis - Company Analysis - Financial Statements - Key Financial Ratios - Earnings Per Share (EPS) - Price Earnings (P/E) Ratio - Book Value - Dividend Yield - Intrinsic Value	6
Unit – IV	Technical Analysis: Meaning and Importance - Price Charts - Candlestick Patterns - Support and Resistance - Trend Analysis - Moving Average - RSI (Relative Strength Index) - MACD (Introduction) - Volume Analysis - Basics of Trading Psychology	6
Unit – V	Investment Planning and Portfolio Management: Investment Objectives - Risk and Return - Diversification - Portfolio Construction - Long-term Investing vs Trading - Mutual Funds - SIP (Systematic Investment Plan) - Taxation of Stock Market Investments - Investor Protection - Common Investment Mistakes	6
	Total	30

ELECTIVE – BASIC OF STOCK MARKET

PRACTICALS

Unit	Details	No. of Hours
Unit – I	Introduction to the Stock Market: 1. Visit the official websites of NSE and BSE. 2. Identify companies listed in NSE and BSE. 3. Observe live market indices (Nifty 50 and Sensex). 4. Prepare a report on market participants. 5. Compare Primary Market and Secondary Market.	6
Unit - II	Stock Market Operations: 1. Demonstration of opening a Demat Account. 2. Create a paper trading account using a virtual trading platform. 3. Observe live order placement (Market, Limit and Stop-loss Orders). 4. Study settlement cycle (T+1). 5. Analyze an IPO prospectus.	6
Unit - III	Fundamental Analysis: 1. Download the Annual Report of a listed company. 2. Calculate: • EPS • P/E Ratio • Book Value • Dividend Yield 3. Compare the financial performance of two companies. 4. Identify fundamentally strong stocks. 5. Prepare a basic company analysis report.	6
Unit - IV	Technical Analysis: 1. Read candlestick charts. 2. Identify bullish and bearish patterns. 3. Draw support and resistance levels. 4. Plot Moving Average, Interpret RSI, and MACD indicators. 5. Prepare a technical analysis report of one stock.	6
Unit - V	Investment Planning and Portfolio Management: 1. Construct a virtual investment portfolio with Rs.1,00,000. 2. Diversify investments among sectors. 3. Compare direct equity and mutual fund investments. 4. Calculate portfolio return after one month. 5. Prepare a personal investment plan based on financial goals.	6
	Total	30

Text books

- ❖ Security Analysis and Portfolio Management, 2022. PHI Learning Pvt. Ltd., Latest Edition.
- ❖ Investment Analysis and Portfolio Management, 2020 McGraw Hill Education, Latest Edition.
- ❖ Investment Analysis and Portfolio Management, 2019. S. Chand & Company Ltd., Latest Edition.
- ❖ The Intelligent Investor, 2006 Harper Business, Revised Edition.
- ❖ Stock to Riches: Insights on Investor Behaviour, 2017 McGraw Hill Education, Latest Edition.

Reference books

- ❖ Fundamental Analysis for Investors, 2016 McGraw Hill Education, Latest Edition.
- ❖ Technical Analysis of the Financial Markets, 1999 New York Institute of Finance, Latest Edition.
- ❖ How to Make Money in Stocks, 2009 McGraw Hill Education, Latest Edition.
- ❖ One Up On Wall Street, 2000. Simon & Schuster, Latest Edition.
- ❖ The Little Book of Common Sense Investing, 2017 Wiley, Latest Edition.

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	1	2	1	1	1	–	2
CO2	3	2	2	3	3	2	2	2	1	3
CO3	3	2	3	3	3	2	2	2	1	2
CO4	3	2	3	3	3	2	2	2	1	3
CO5	3	2	3	3	3	2	2	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	1	3	1
CO2	3	2	2	3	1
CO3	2	3	3	3	2
CO4	2	3	3	3	2
CO5	3	3	2	3	3
Weightage	12	13	11	15	9
Weighted percentage of Course Contribution to Pos	2.4	2.6	2.2	3	1.8

Course Co-ordinator
Mr.R.U.Vignesh

BOS Chairman

ELECTIVE – OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCME13	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the concepts, functions, and importance of modern office management and the role of office managers in organizational success.
- ❖ To explain the principles of office space planning, office environment management, and workplace safety.
- ❖ To apply office systems, procedures, forms management, and office automation tools to improve administrative efficiency.
- ❖ To develop skills in records management, filing, indexing, and document retention for effective information management.
- ❖ To demonstrate professional secretarial practices, office communication, and the use of modern technologies in office administration

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the functions, importance, and evolving nature of modern offices, including office management principles and the role of office managers.
CO2	Analyze office layout, workspace design, environmental factors, safety measures, and security requirements for efficient office operations.
CO3	Apply office systems, procedures, forms management, and office machines to streamline workflow and enhance productivity.
CO4	Demonstrate effective records management through appropriate filing, indexing, classification, storage, and retention of office records.
CO5	Employ secretarial skills and modern communication technologies for drafting correspondence, maintaining records, organizing meetings, and managing office communications.

ELECTIVE – OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Unit	Details	No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work— Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers— The Ten Commandments.	12
II	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements— Cleanliness —Security—Secrecy.	12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12
IV	Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
	Total	60

Text Books

- ❖ R.S.N. Pillai & Bagavathi – Office Management, S. Chand Publishing, 2021.
- ❖ Balachandran & Chandrasekaran – Office Management, Tata McGraw Hill, 2020.
- ❖ P.K. Ghosh – Office Management, Sultan Chand & Sons, 2022.
- ❖ B.N. Tandon – Modern Office Management, S. Chand Publications, 2021.
- ❖ J.C. Denyer – Office Management, Pitman Publications, 2019.

Reference books

- ❖ M.E. Thukaram Rao – Office Organisation and Management, Atlantic Publishers, 2020.
- ❖ S.P. Arora – Office Management, Vikas Publishing House, 2021.
- ❖ Kathryn Best – The Fundamentals of Design Management, AVA Publishing, 2019.
- ❖ Littlefield & Peterson – Modern Office Management, Prentice Hall, 2018.
- ❖ C.S. Rayudu – Office Management and Correspondence, Himalaya Publishing House, 2022.

Web Resources

- ❖ https://www.mca.gov.in?utm_source=chatgpt.com
- ❖ https://www.mca.gov.in?utm_source=chatgpt.com
- ❖ https://nptel.ac.in?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	2	2	3	2	3	2	2	3	2
CO2	3	2	2	3	3	3	2	3	3	2
CO3	3	2	2	3	2	3	2	2	3	2
CO4	3	2	2	3	3	3	2	3	2	2
CO5	3	2	2	3	2	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

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

Course Co-ordinator
Mrs. M Nandhini

BOS Chairman

CORE - COST ACCOUNTING - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCM13	Core	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 - 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. 2023. Kalyani Publishers. New Delhi.
- ❖ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, 2021. S Chand & Co, New Delhi.
- ❖ Dr.S.N. Maheswari, 2022. Principles of Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ T.S. Reddy and Y. 2023 Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
- ❖ S.P. Iyengar, 2021 Cost Accounting, Sultan Chand Publications, New Delhi.

Reference books

- ❖ Jain S.P. and Narang K.L. 2023. Cost Accounting, Kalyani Publishers, New Delhi.
- ❖ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 2019 New York, McGraw–Hill, Noida.
- ❖ V.K.Saxena and C.D. Vashist, 2022. Cost Accounting, Sultan Chand publications, New Delhi.

- ❖ Murthy A &Gurusamy S, 2021. Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad.V.K, 2018 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 Coordinator
Mrs. R MenagaRani

BOS Chairman

CORE - MANAGEMENT ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCM14	Core	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.
- ❖ T 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 - 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, (2022) Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- ❖ Sharma and Shashi K. Gupta, (2021) Management Accounting, Kalyani Publishers, Chennai.
- ❖ Jenitra L Mervin , (2021) Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- ❖ T.S.Reddy& Y. Hari Prasad Reddy, (2023) Management Accounting, MarghamPublications Chennai.

Reference books

- ❖ Chadwick – (1998) The Essence of Management Accounting, Financial Times Publications, England.
- ❖ Charles T.Horngren and Gary N. (2014) Sundem–Introduction to Management Accounting, Pearson, Chennai.
- ❖ Murthy A and GurusamyS , (2021) Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
- ❖ Hansen - Mowen, (2018).Cost Management Accounting and Control, South Western College, India..
- ❖ N.P. Srinivasan, (2020) 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
Mrs. M.Nandhini

BOS Chairman

CORE - INCOME TAX LAW AND PRACTICE - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCM15	Core	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 - 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, (2024) Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, (2024) Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ Dinkar Pagare, Income (2023) Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ Mehrotra H.C, Dr.Goyal S.P, (2024) Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan – (2023) Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, (2023). Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Bhagwati Prasad, (2022) Income Tax Law and Practice, Vishwa Prakashan, New Delhi.

- ❖ Vinod K. Singhania, (2024) Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
- ❖ Dr. Vinod K Singhania, (2024) Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
- ❖ Mittal Preethi Rani and Bansal Anshika, (2023) 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
Mr. R U Vignesh

BOS Chairman

ELECTIVE – ENTREPRENEURIAL DEVELOPMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCME14	Elective	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 – 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
- ❖ Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development &
- ❖ RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
- ❖ Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India..

Reference Books

- ❖ Anil kumar, Poornima, 2012 Principles of Entrepreneurial development, Newage publication, Chennai.
- ❖ Dr.A.K.singh, 2012 Entrepreneurial development and management, Laxmi publications, Chennai.
- ❖ Dr. R.K. Singal, 2014 Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
- ❖ Dr. M.C. Garg, 2011 Entrepreneurial Development, New Delhi
- ❖ E.Gordon, K.Natrajan, 2014 Entrepreneurial development, Himalaya publishing, Mumbai.

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
Mrs. S.Ranjitha

BOS Chairman

ELECTIVE – FUNDAMENTALS OF INSURANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCME15	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To Understand the fundamental concepts, principles, and types of insurance.
- ❖ To Gain knowledge of life, marine, and fire insurance policies and their features.
- ❖ To Analyze the principles governing insurance contracts and risk management. .
- ❖ To Understand the procedures involved in policy administration and claim settlement.
- ❖ To Apply insurance concepts to practical situations involving risk and insurance claims.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the meaning, principles, and different types of insurance and distinguish life insurance from other forms of insurance.
CO2	Describe life insurance policies, annuities, nominations, assignments, and policy revival procedures
CO3	Examine the concepts, principles, policies, and losses relating to marine insurance.
CO4	Analyze the characteristics, policies, clauses, and risk management practices in fire insurance.
CO5	Apply the procedures for calculating surrender value, paid-up value, loans, and settlement of insurance claims.

ELECTIVE – FUNDAMENTALS OF INSURANCE

Unit	Details	No. of Hours
I	INTRODUCTION Definition of insurance – general principles of insurance – types of insurance – life, fire and marine – difference between life and other types of insurance.	12
II	LIFE INSURANCE Life Insurance – objects – different types of life policies – annuities – assignment and nominations – lapses and revivals of policies	12
III	MARINE INSURANCE Marine insurance – functions – marine perils – types of marine policies – clauses in general use – warranties and conditions – proximate cause – subrogation and conciliation – re-insurance – double insurance – types of marine losses.	12
IV	FIRE INSURANCE Fire insurance – characteristics – subject matter – fixation of premium – fire waste – hazards of fire – physical and moral types of fire policies – cover note surveys and inspection – average clause – re-insurance and renewals – causa proxima.	12
V	SETTLEMENT OF CLAIMS Surrender value – paid up value – loans – claims – procedure for claims – settlement of claims.	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
- ❖ Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development &
- ❖ RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
- ❖ Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India..

Reference Books

- ❖ Anil kumar, Poornima, 2023, Principles of Entrepreneurial development, Newage

publication, Chennai.

- ❖ Dr.A.K.singh, 2023, Entrepreneurial development and management, Laxmi publications, Chennai.
- ❖ Dr. R.K. 2022, Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
- ❖ Dr. M.C. Garg, 2020, Entrepreneurial Development, New Delhi
- ❖ E.Gordon, K.Natrajan,2016 Entrepreneurial development, Himalaya publishing, Mumbai.

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
Mrs. S.Ranjitha

BOS Chairman

ELECTIVE – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCME16	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the origin and principles of logistics management
- ❖ To know the types of inventory control.
- ❖ To gain insight on the importance of supply chain management.
- ❖ To identify the Key Enablers in Supply Chain Improvement.
- ❖ To analyse the SCOR model.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies

ELECTIVE – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Unit	Details	No. of Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	12
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	12
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	12
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	12
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	12
	Total	60

Text Books

- ❖ G. Raghuram& N. Rangaraj 2014, Logistics and Supply Chain Management,
- ❖ Martin Christopher: 2016 Logistics of Supply Chain Management: Creating Value
- ❖ D.K. Agrawal, 2003, Textbooks of Logistics and Supply Chain Management,MacMillan Publications, India.
- ❖ Tan Miller (Author), Matthew J. Liberatore 2013, Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
- ❖ Peter Bolstorff Supply Chain Excellence 2011 A Handbook for DramaticImprovement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books

- ❖ Waters Donald, 2014, Logistics: Introduction to Supply Chain Management, Palgrave
- ❖ Christopher Martin, 2016, Logistics and Supply Chain Management: Creating Value–
- ❖ Dalmina Sanjay, 2003, Financial Supply Chain Management, McGraw Hill

- ❖ Robert F. Jacobs, William L. Berry 2013 Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
- ❖ Douglas 2003, Long International Logistics: Global Supply Chain Management, Springer Publications, New York..

Web Resources

- ❖ <https://lapaas.com/logistics-management-overview-types-and-process/>
- ❖ <https://www.investopedia.com/terms/s/scm.asp>
- ❖ <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

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
Mrs.M.Nandhini

BOS Chairman

ELECTIVE – INDIRECT TAXATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCME17	Elective	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 – 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, 2018, Indirect Taxes, Taxman's Publications, New Delhi.
- ❖ Dr. H.C. Mehrotra & Prof. V.P. Agarwal, 2018, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
- ❖ Rajat Mohan, 2018, Goods & Services Tax, Bharat Law Publications House, New Delhi.
- ❖ CA. Pushendra Sisodia, 2018, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books

- ❖ V.S. Datey, 2018, All About GST, Taxmann Publications, New Delhi.
- ❖ T.S. Reddy & Y. Hariprasad Reddy, 2018, Business Taxation, Margham Publications, Chennai.
- ❖ Study Material on GST 2018, - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
- ❖ Guidance material on GST issued by CBIC, 2018, 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
Mrs. R MenagaRani

BOS Chairman

PROFESSIONAL COMPETENCY SKILL – FILING OF INCOME TAX AND GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCMPCSP01	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.

PROFESSIONAL COMPETENCY SKILL – 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
Mr. R U Vignesh

BOS Chairman