



H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)
PUDUKKOTTAI- 622 001

PG AND RESEARCH DEPARTMENT OF
COMMERCE

Curriculum and Syllabus

Learning Outcomes-based Curriculum Framework (LOCF)

under CBCS Pattern

2021 – 2022 onwards

B.Com.

**DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2021-22**

The Meeting of the Board of Studies was conducted on 11.08.2021. The proposed new syllabi were presented before the Board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks, credits and Title of the courses proposed for B.Com. (Annexure-I)
3. Question paper pattern B.Com (Annexure-II)
4. Syllabi for B.Com – (Annexure-III)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)
PUDUKKOTTAI -622 001
DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2021-2022**

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1	Dr. M. KALAISELVI Associate Professor & Head, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	CHAIRMAN
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5	Dr. C. JEEVANANDAM, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
6	Dr. M. MOHAMED RAHAMATHULLAH, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
7	Dr. R. SATHURU SANKARA VELSAMY, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001	SUBJECT EXPERT
8	Mr. B. SENTHIL KUMAR, M/s. Shanmuga Polysacks Pvt.Ltd., Pudukkottai.	PROFESSIONAL EXPERT
9	Dr. S. ABDUL HAKKIM, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

REVISION OF SYLLABI FOR B.COM

BRIEF

- As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Tiruchirappalli, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No. of Papers	Total Max. Marks	Total Credits
UG	37	3700	139
Extn. Activities			1

- ❖ For B.Com. Degree course – distributing the available 30 hours / week for various papers as shown in Annexure – 1.
- ❖ Title of courses proposed for new syllabi is shown in Annexure – 1 for B.Com.
- ❖ The question paper pattern for B.Com.is shown in Annexure – 2.
- ❖ The syllabi for B.Com. is given in Annexure – 3.

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value based courses are included as per the suggestions given by the University and Tamil Nadu Government.

PG and Research Department of Commerce

Programme: B.Com.

Programme Educational Objectives (PEO)

The program is expected to enable the students to

- PEO-1** Understand the concepts of commerce and obtain quality education in the areas of Commerce
- PEO-2** Develop comprehensive professional skills which are required for commerce graduates.
- PEO-3** Understanding of various commerce functions such as finance, accounting, marketing, financial analysis, project evaluation, and cost accounting.
- PEO-4** Demonstrate an understanding and appreciation of ethical principles at both the professional and community levels.
- PEO-5** Develop effective oral and written communication skills relevant to business process.

Programme Outcomes (PO)

At the end of the Programme, graduate will be able to

- PO-1** Build the wide range of knowledge about the concept in the areas of accounting, marketing, management, economics, banking, insurance, computer and techniques to meet the current and future requirement of the industry.
- PO-2** Apply the knowledge of mathematics, computer, social science, accounting fundamentals, and accounting specialization to the solution of complex accounting & management problems
- PO-3** Develop the attitude of entrepreneurship and to create corporate professionals with computer knowledge.
- PO-4** Develop a local, regional, national and international perspective and be competent enough in the area of Trade and Commerce.
- PO-5** Create ethically conscious and socially responsible business standards

Programme Specific Outcomes (PSO)

Upon completion of these courses the student would

- PSO-1** Provide strong base on the course relevant to the area of commerce which helps to choose their career
- PSO-2** To enhance knowledge and skills among students which built confidence to identify their career opportunities in multiple dimensions
- PSO-3** Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
- PSO-4** Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur
- PSO-5** Strengthen the students to become expert in the field of communication with ethical consciousness.

ANNEXURE – I
H.H. THE RAJAH'S COLLEGE (AUTONOMOUS) PUDUKKOTTAI- 622 001
C.B.C.S PATTERN FOR B.COM

S. NO	SEM	PAPER	SUB.CODE	SUBJECT TITLE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
								INTERNAL	EXTERNAL	TOTAL
I – SEMESTER										
1	I	LC-I	21ULT1/ 21ULH1	TAMIL-I	6	3	3	25	75	100
2	I	ELC-I	21ULE1	ENGLISH-I	6	3	3	25	75	100
3	I	CC-I	21UCO1	PRINCIPLES OF MARKETING	5	4	3	25	75	100
4	I	CC-II	21UCO2	FINANCIAL ACCOUNTING-I	5	4	3	25	75	100
5	I	AC-I	21UCOA1	BUSINESS ECONOMICS	4	5	3	25	75	100
	I	SBE-I	21USBE1	SOFT SKILL-I	2	-	-	-	-	-
6	I	EVS	21UES	ENVIRONMENTAL STUDIES	2	2	3	25	75	100
II – SEMESTER										
7	II	LC-II	21ULT2/ 21ULH2	TAMIL-II	6	3	3	25	75	100
8	II	ELC-II	21ULE2	ENGLISH-II	6	3	3	25	75	100
9	II	CC-III	21UCO3	FINANCIAL ACCOUNTING-II	5	4	3	25	75	100
10	II	CC-IV	21UCO4	MERCANTILE LAW	5	4	3	25	75	100
	II	AC-II	21UCOA2	BUSINESS MATHEMATICS AND STATISTICS	4	5	3	25	75	100
11	II	VE	21UVE	VALUE EDUCATION	2	2	3	25	75	100
12	II	SBE-I	21USBE1	SOFT SKILL -I	2	4	3	25	75	100
III – SEMESTER										
13	III	LC-III	21ULT3/ 21ULH3	TAMIL-III	6	3	3	25	75	100
14	III	ELC-III	21ULE3	ENGLISH-III	6	3	3	25	75	100
15	III	CC-V	21UCO5	HIGHER FINANCIAL ACCOUNTING	4	4	3	25	75	100
16	III	CC-VI	21UCO6	MODERN BANKING PRACTICE	4	4	3	25	75	100
17	III	AC-III	21UCOA3	BUSINESS COMMUNICATION	4	5	3	25	75	100
	III	SBE-II	21USBE2	SOFT SKILL -II	2	-	-	-	-	-
18	III	NME-I	21UCON1/ 21UHTN1	INDIAN CONSTITUTION (OBJECTIVE TYPE)	4	2	3	25	75	100

IV – SEMESTER										
19	IV	LC-IV	21ULT4	TAMIL-IV	6	3	3	25	75	100
20	IV	ELC-IV	21ULE4	ENGLISH-IV	6	3	3	25	75	100
21	IV	CC-VII	21UCO7	COST ACCOUNTING	6	4	3	25	75	100
22	IV	CC-VIII	21UCO8	LABOUR LAW	6	4	3	25	75	100
23	IV	AC-IV	21UCOA4	ADVERTISING AND SALESMANSHIP	4	5	3	25	75	100
24	IV	SBE-II	21USBE2	SOFT SKILL-II	2	4	3	25	75	100
V – SEMESTER										
25	V	CC-IX	21UCO9	CORPORATE ACCOUNTING-I	6	5	3	25	75	100
26	V	CC-X	21UCO10	INCOME TAX	6	4	3	25	75	100
27	V	CC-XI	21UCO11	FUNDAMENTALS OF INFORMATION TECHNOLOGY-THEORY	3	4	3	15	45	60
			21UCO11P	FUNDAMENTALS OF INFORMATION TECHNOLOGY-PRACTICAL	3		3	10	30	40
28	V	EC - I	21UCOE1A	PRINCIPLES OF MANAGEMENT	5	4	3	25	75	100
			21UCOE1B	PRINCIPLES OF INSURANCE	5	4	3	25	75	100
			21UCOE1C	ELEMENTS OF E-COMMERCE	5	4	3	25	75	100
29	V	NME-II	21UCON2/ 21UHTN2	SOCIAL NETWORKING SERVICES (OBJECTIVE TYPE)	4	2	3	25	75	100
30	V	SBE-III	21USBE3	SOFT SKILL-III	4	4	3	25	75	100
VI – SEMESTER										
31	VI	CC-XII	21UCO12	MANAGEMENT ACCOUNTING	6	5	3	25	75	100
32	VI	CC-XIII	21UCO13	CORPORATE ACCOUNTING-II	6	5	3	25	75	100
33	VI	CC-XIV	21UCO14	AUDITING	6	5	3	25	75	100
34	VI	EC-II	21UCOE2A	INDIAN FINANCIAL SYSTEM	6	5	3	25	75	100
			21UCOE2B	FINANCIAL MANAGEMENT	6	5	3	25	75	100
			21UCOE2C	FINANCIAL MARKETS AND SERVICES	6	5	3	25	75	100
35	VI	EC-III	21UCOE3A	HUMAN RESOURCE MANAGEMENT	5	5	3	25	75	100
			21UCOE3B	COMPANY LAW	5	5	3	25	75	100
			21UCOE3C	ENTREPRENEURIAL DEVELOPMENT	5	5	3	25	75	100
36	VI	GS	21UGS	GENDER STUDIES	1	1	3	25	75	100
37	VI	EA	21UEA	EXTENSION ACTIVITIES	-	1	-	-	-	-

Non-Major Elective – Courses offered to the other Department

S. NO	SEM	PAPER	SUB.CODE	SUBJECT TITLE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
								INTERNAL	EXTERNAL	TOTAL
I – SEMESTER										
1	III	NME		PRINCIPLES OF MARKETING	4	2	3	25	75	100
2	V	NME		INVESTMENT BASICS	4	2	3	25	75	100

Annexure – II
B.Com Degree (2021-22 Onwards)
Question Pattern

Time : 3hrs

Marks : 75

Section – A (10×2= 20 Marks)
(1 to 10) Answer All Questions

Section – B (5×5= 25 Marks)
11 to 15(Either or Types)
Answer All Questions

Section – C (3×10=30 Marks)
(16 to 20) Answer any THREE Questions

Passing Minimum	–	40%
Internal Assessment	–	40%
External	–	40%

Annexure - III

SEMESTER - I

SEMESTER – I
CC-I PRINCIPLES OF MARKETING
SUB.CODE:21UCO1

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the marketing concepts, functions and the basic approaches to marketing
CO-2	Understand and recall the Product planning, product policy and the market segmentation.
CO-3	Understand and summarise the pricing objectives and the various methods of pricing and recalls and explain the various promotion mix and qualities of a good salesman and the process of personal selling.
CO-4	Remember the various Promotional Strategy and Distributional Strategy.
CO-5	Understand the various Modern Marketing concepts.

Unit – I

Introduction to Marketing: Market – Introduction – Meaning of Market – Definition of Market – Classification of Markets – Marketing – Features of Marketing – Objectives of Marketing – Importance of Marketing – Marketing Functions – Approaches to the study of Marketing – Modern Marketing Concept.

Unit – II

Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – Problems – Marketing System – Meaning – Marketing Process – Concentration – Dispersion – Equalization – Product Planning and Development – Product Life Cycle (PLC) – New Product development strategy.

Unit – III

Pricing: Pricing Policy – Factors influencing pricing – Methods of Pricing – Determination of Price.

Unit – IV

Sales Promotion: Promotional Strategy – Sales Promotion – Personal Selling & Advertisement – Channels of Distribution – Influencing factors – Importance– Types – Functions.

Unit – V

Modern Marketing: Modern Marketing Trends – Online Marketing – E-Marketing – Tele-Marketing – M-Marketing.

Text Books

1. Philip Kotler & Gary Armstrong., *Principles of Marketing.*, Pearson Education, Seventeenth edition, 2018.
2. Gupta C.B., Nair Rajan, Marketing Management, Sultan Chand & Sons, New Delhi, 2016.

Books for References

1. R.S.N. Pillai & Bagavathi, *Modern Marketing: Principles and Practices*, S. Chand & Co Ltd., New Delhi, 2013.
2. Jayasankar J., *Marketing* Margham Publication, Chennai, 2013.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Define the marketing concepts and list out the functions of marketing.	9	1	1	9	1
CO-2	Explain the product planning and policies and demonstrate the market segmentation.	9	1	1	3	1
CO-3	Interpret the various pricing policies followed by the organizations.	3	9	1	3	1
CO-4	Selection of media for Advertisement and also analyze the role of salesman in promotional activities	3	3	3	3	9
CO-5	Compare the various Promotional strategy and channels of distribution	9	3	3	9	3
Total		33	17	9	27	15
Weightage		3.78	2.89	2.62	6.16	5.64

SEMESTER – I
CC-II FINANCIAL ACCOUNTING – I
SUB.CODE:21UCO2

Objectives: The basic purpose of this course is to develop an insight of postulates, principles and technique of accounting as well as to provide students the basic fundamentals of accounting.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the accounting concepts and conventions
CO-2	Prepare financial statements in accordance with Generally Accepted Accounting Principles and Rectify the errors in accounting
CO-3	Prepare Bank Reconciliation Statement, account current and average due date.
CO-4	Understand the various methods of charging Depreciation and the accounting procedure relating to Single entry system of book keeping
CO-5	Develop skills to prepare consignment and joint venture accounts

Unit – I

Fundamentals of Accounting: Book Keeping and Double Entry System – Principles – Merits and Demerits of Double Entry System – Differences between Single Entry and Double Entry System – Accounting Concept and Conventions – **Brief outline on Accounting Standards** - Functions of Accounting, Limitations of Accounting – Journal, Ledger and Subsidiary Books.

Unit – II

Final Accounts: Preparation of Trial Balance – Final Accounts with Simple Adjustments – Rectification of Errors

Unit – III

Accounting Errors, BRS, Bills of Exchange and Average Due Date: Accounting Errors – Types – Rectification – Bank Reconciliation Statement – Bills of Exchange – Recording transactions relating to bills – Average Due Date – Account Current.

Unit – IV

Depreciation and Single Entry System: Depreciation – Methods – Straight Line, Diminishing Balance and Annuity Method – Single Entry System.

Unit – V

Consignment and Joint Venture: Consignment - Joint venture – Accounting for Losses.

Text Books

1. R.L. Gupta and M. Radhasamy., *Financial Accounting*, Pearson Education, New Delhi, 2004.
2. Jain, S.P., and Narang, K. L., *Financial Accounting and Analysis*, 2nd Edition, Kalyani Publishers, Ludhiana, 2001.
3. M.A. Arulanandam & K.S. Raman, *Advanced Accountancy*, Himalaya Publishing House Pvt. Ltd. 2013.

Books for References

1. S.P. Iyengar, *Advanced Accountancy*, Sultan Chand and Sons, New Delhi 2008.
2. Reddy TS and Murthy, *Financial Accounting*, Margham Publications, Chennai, 2016.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recognise the basic accounting concepts and conventions.	9	1	0	9	3
CO-2	Apply the rules of double entry system of accounting for the preparation of final accounts of a sole trader.	3	9	9	3	0
CO-3	Able to prepare bank reconciliation statement and calculate average due date and account current.	9	9	0	3	0
CO-4	Recall the methods of providing depreciation and apply the double entry system of accounting in preparing the final accounts under single entry system.	9	9	0	1	0
CO-5	Prepare the consignment and joint venture accounts.	9	9	3	3	0
Total		39	37	12	19	3
Weightage		4.47	6.28	3.49	4.34	1.13

SEMESTER – I
AC-I BUSINESS ECONOMICS
SUB.CODE:21UCOA1

Objective: The basic objective of this course is to familiarise the students with the concepts and tools of business economics as applicable to decisions making in contemporary business environment.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of business economics
CO-2	Remember the law of demand
CO-3	Understand and apply the production analysis in the firm
CO-4	Review the cost and revenue concept
CO-5	Remember and apply the different methods of calculating National Income

Unit – I

Introduction: Definition, Nature and Scope of Economics – Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm.

Unit – II

Demand Analysis: Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in demand curve –Elasticity of Demand – Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

Unit – III

Supply and Production: Meaning of Supply – Determinants - Law – Schedule and supply curve – Elasticity of supply - Production - Function- Laws of Production – ISO-Quants – Perfect Competition – Monopoly – Oligopoly –Monopolistic Competition.

Unit – IV

Cost and Revenue: Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves – Relation between average and marginal revenue – Break Even Analysis.

Unit – V

National Income: Meaning – Definition– Gross Domestic Product (GDP), Gross National Product (GNP), Net National Product (NNP), Measurement of National Income, Saving, Investment – Role of Fiscal Policy – Indian Fiscal Policy.

Text Book

1. Sundaram KPM & Sundaram EN, *Business Economics*, Sultan Chand and Sons, New Delhi, 2000.

Books for References

1. Ravilochanan.P, *Business Economics*, ESS PEE KAY Publishing House, Chennai 1992.
2. Drivedi DN, *Managerial Economics*, Vikas Publishing House (P) Ltd, New Delhi, 2002.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recall the role and responsibilities of business economist.	9	3	1	1	9
CO-2	Understand how demand influences the markets and its effects in different aspects.	9	9	9	9	3
CO-3	Apply the supply and production analysis in various firms under different competitions.	9	9	1	3	1
CO-4	Apply the concept of cost and revenue in various economic activities.	3	9	0	0	0
CO-5	Explain the Different methods of calculating National Income	9	9	0	9	0
Total		39	39	11	22	13
Weightage		4.47	6.62	3.20	5.02	4.89

SEMESTER – I & II
SBE-I – SOFT SKILLS - I
SUB.CODE:21USBE1

Objective:

To develop communication skills, inter-personal skills, team management skills and leadership skills

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Inculcate positive attitude among the learners
CO-2	Introduce goal setting to the learners
CO-3	Instill effective communicative skills in the learners
CO-4	Expose the learners to the basics of computers
CO-5	Initiate the learners into computer applications

Unit –I

Positive attitude: Attitude – Features of attitudes – Formation of attitudes – Psychological factors change of attitudes – Ways of changing attitude in a person – the power of positive attitude – The benefits of positive attitude – Developing positive attitude – Obstacles in developing positive attitude – Negative attitude – The causes of negative attitude – The consequences of negative attitude – How to change negative attitude.

Unit- II

Goal setting: Introduction – importance of goal setting – goal definition – types of goals – what exactly goal setting – why people don't set goals – how to choose the right goals – Smart goals – Career goals – Benefits of career goal setting – Goal setting tips.

Unit- III

Communication skills: Communication process – Types of communication – barriers to effective communication – Listening skills – importance of tone of voice – Voice clarity – Verbal expressiveness – Tips to develop communication skills – Government initiatives – Job roles.

Unit – IV

Knowing Computer: Characteristics of a computer – Limitations of a computer – Components of Hardware – basics of operating systems – definition – functions of operating systems – categories of operating systems – windows features – start up, shut down – opening and closing an application – manipulating windows – saving – printing – deleting files – start menu

Unit-V

Computer Applications: Word Processing – launching word, word processing basics, the quick access toolbar, opening a document, saving a document, formatting the text, table manipulation

Using Spread Sheet: Elements of electronics spreadsheet, manipulation of cells, formula and function- functions

Books for References:

1. Soft Skills and Industry Awareness – ICTACT Publications
2. Dr.Alex – Soft Skills, S.Chand, New Delhi
3. Raveendiran et al. Success Through Soft Skills

Course Outcomes:

The learners

CO No.	Course Outcomes
CO-1	Know to develop positive attitude
CO-2	Know how to set goals
CO-3	Learners develop effective communicative skills
CO-4	Learners know the basics of computers
CO-5	Learners know various computer applications

SEMESTER – I
EVS-ENVIRONMENTAL STUDIES
SUB.CODE:21UES

Objective: To implement environmental studies in order to bring about awareness among the students.

Unit – I

Definition and Nature of Environmental Studies: Definition – Nature and Scope – Importance of Environmental Studies – Need for Public Awareness – Renewable and Non-Renewable resources – Natural Resources and Associated Problems.

Unit – II

Ecosystem: Concept of an ecosystem – Structure of an ecosystem – Procedures, Consumers and Decomposers – Energy flow in the ecosystem, Food chains, Food webs and Ecological pyramids.

Unit – III

Biodiversity and its conservation: Definition: Genetic, Species and Ecosystem diversity - Biogeographically Classification of India – Value of biodiversity: Consumptive use, Productive use social, ethical, aesthetic and option values – Biodiversity at Global, National and Local levels – India as a Mega-Diversity Nation – Hot-spots of Biodiversity – Threats to Biodiversity: Habitat loss, Poaching of wildlife, Man-wildlife conflicts – Endangered and Endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of Biodiversity.

Unit – IV

Environmental pollution: Definition, Causes, Effects and Control measures of Air pollution – Water pollution – Soil pollution – Marine pollution – Noise pollution – Thermal pollution – Nuclear pollution – Solid waste management – Causes – Effects and Control measures of urban and Industrial wastes – Role of individual in prevention of pollution.

Unit – V

Social issues and Human Population in relation to Environment: Urban problems related to energy – Climate Change – Global Warming – Acid Rain – Ozone Layer depletion – Population growth, Variation among nations – Population explosion – Family Welfare Programme – Environment and Human health – Human rights – Value Education – HIV/AIDS, Women and Child welfare – Role of Information Technology in Environment and Human Health.

SEMESTER - II

SEMESTER – II
CC-III – FINANCIAL ACCOUNTING – II
SUB.CODE:21UCO3

Objective: The main objective of the course is to study in depth the rules for compiling the financial information reflected in the financial statements that they may become a useful tool for decision-making in business.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand and apply the accounting procedure relating to royalty
CO-2	Understand the accounting procedure relating to insurance claim and non-trading concern
CO-3	Know the accounting procedure related to Debtors and Stock & Debtor system of accounting of dependent branches
CO-4	Understand the accounting procedure for sale on Hire Purchase System
CO-5	Understand and apply the accounting procedure relating to insolvency accounts

Unit – I

Royalty: Royalty Accounts – Minimum Rent, Short workings: Recoupment of Short workings – Accounting entries in the books of Lessee and Lessor (excluding sub-lease).

Unit – II

Insurance Claims and Non-Trading Concern: Insurance Claims – Claim for Loss of Stock – Accounts of Non trading concern.

Unit – III

Branch Accounts: Branch Accounting – Need – Types of branches – Dependent branches only – Departmental Accounts – Purpose – Allocation of Expenses.

Unit – IV

Hire purchase and Instalment system: Accounting entries in the books of Hire purchaser and Hire vendor- Instalment Accounts.

Unit – V

Insolvency Accounts: Individual Insolvency – Statement of affairs, Priority of payments – Deficiency Accounts.

Text Books

1. R.L. Gupta and M. Radhasamy., *Financial Accounting*, Pearson Education, New Delhi, 2004.
2. Jain, S.P., and Narang, K. L., *Financial Accounting and Analysis*, 2nd Edition, Kalyani Publishers, Ludhiana, 2001.
3. M.A. Arulanandam & K.S. Raman, *Advanced Accountancy*, Himalaya Publishing House Pvt. Ltd. 2013.

Books for References

1. S.P. Iyengar, *Advanced Accountancy*, Sultan Chand and Sons, New Delhi 2008.
2. Reddy TS and Murthy, *Financial Accounting*, Margham Publications, Chennai, 2016.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Able to maintain royalty and non-trading accounts.	9	9	9	3	0
CO-2	Prepare accounts of branches under debtors, stock and debtors system of accounting of dependent branches.	9	9	1	1	1
CO-3	Recall the accounting procedure for hire purchase system and prepare relevant accounts.	9	9	1	1	1
CO-4	Develop accounting skills to prepare accounts for hire purchase, instalment, branches and Insurance claim.	9	9	1	1	0
CO-5	Prepare the accounts relating to individual insolvency.	9	0	3	1	0
Total		45	36	15	7	2
Weightage		5.16	6.11	4.36	1.60	0.75

SEMESTER – III
CC-IV MERCANTILE LAW
SUB.CODE:21UCO4

Objective: To acquaint the students with principles and legal aspects of various legislations like contract, agency, partnership and sale of goods act.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	To provide knowledge about basics of business law and contract act
CO-2	Understand the difference between valid, void and voidable contract
CO-3	To know the Partnership Act 1932
CO-4	To create knowledge about the regulations of agency system
CO-5	To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

Unit – I

Introduction: Definition and scope of commercial law – Indian Contract Act 1872 Sec(10)- Contract- Nature and kinds of Contracts – Offer and Acceptance – Consideration – Capacity of parties – Free consent.

Unit – II

Legality of object and consideration: Void agreements – Contingent contracts – Quasi Contract – Wagering Contract -Performance of contracts – Discharge of contracts – Breach of contract – Remedies for breach.

Unit – III

Partnership Act 1932: General Nature of Partnership – Rights and Duties of Partner – Registration and dissolution of a firm.

Unit – IV

Law of Agency: Creation of Agency – Types – Powers & Duties of Agent –Principal – Termination of Agency.

Unit – V

Sale of Goods Act 1930: Goods – Sale and Agreement to sell - Conditions & Warranty – Performance of Contract – Unpaid Seller – Rights.

Text Book

1. N.D. Kapoor, *Elements of Mercantile Law*, Sultan and Sons, New Delhi, 2014

Books for Reference

1. M.C. Shukla, *Manual of Mercantile Law*, S. Chand & Co., New Delhi, 2013.
2. J. Jayasankar, *Business Law*, Margham Publications, Chennai, 2013.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Assessing the various elements related to business law and contract	9	3	0	3	9
CO-2	Interpreting different type of contract and its features	9	3	0	3	3
CO-3	Able to learn the features of Partnership Act	9	9	0	1	3
CO-4	Explain about the agency system related to creation and termination of an agency	9	9	0	1	3
CO-5	Examine the distinct between sale and agreement to sell and its features	9	3	0	1	1
Total		45	27	0	9	19
Weightage		5.16	4.58	0.00	2.05	7.14

SEMESTER – II
AC-II BUSINESS MATHEMATICS AND STATISTICS
SUB.CODE:21UCOA2

Objective: The basic aim of this course is to impart knowledge of basic mathematics and statistical techniques with emphasis on their application in Business decision process and Management.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand mathematical finance, simple and compound interests
CO-2	Understand of matrices and test for consistency of equation using matrices
CO-3	Understand various method of collection of data and its diagrammatic representation
CO-4	Understand the measures of averages.
CO-5	Learn the measures of dispersion, correlation and regression.

Unit – I

Mathematics of Finance: Ratios and Proportions –Simple and Compound Interest with application of Annuity – Present Value concept in Capital Expenditure, leasing and bonds.

Unit – II

Matrices – Definition – Basic Concepts – Addition, Subtraction and Multiplication of Matrices – Permutations – Combinations (concepts & simple problems only).

Unit – III

Introduction to Statistics: Meaning – Scope and limitations of Statistics – Collection of data – Primary and Secondary data – Tabular presentation of data, construction of frequency distribution – Diagrams – Bar, Rectangular and Pie.

Unit – IV

Measures of Central Tendency: Mean- Median- Mode- Geometric Mean- Harmonic mean and Weighted mean.

Unit – V

Measures of Dispersion: Skewness – Range- Quartile Deviation- Mean Deviation, Standard Deviation-Co-efficient of Variation- Pearson's and Bowley's Co-efficient of Skewness – Correlation and Regression (simple problems only).

Text Books

1. D.C. Sanchetti and V.K. Kapoor, *Business Mathematics*, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.
2. P.R. Vittal, *Business Mathematics*, Revised Edition, Margham Publications, New Delhi, 2001.
3. S.P. Gupta, *Statistical Method*, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005.

Books for References

1. V.K. Kapoor, *Introductory to Business Mathematics*, S. Chand and Sons, New Delhi, 2009.
2. Vijaya Krishnan and Sivathanu Pillai, *Statistics for Beginners*, Atlantic Books, 2011.
3. Aggarwal.D.R, *Business Mathematics*, Vrinda Publications, New Delhi, 2005.

Pattern

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from third unit only + 4 problems (Either or type) from other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Record and assess mathematical finance, simple and compound interests	9	9	0	1	0
CO-2	Recall matrices and test for consistency of system of equations	9	9	0	1	0
CO-3	Recall and relate various method of collection of data and its diagrammatic representation	9	9	1	3	0
CO-4	Explain and Compute the various measures of central tendencies.	9	9	0	3	0
CO-5	Calculate the measures of dispersion and apply the knowledge of correlation and regression in various business applications.	9	9	1	1	0
Total		45	45	2	9	0
Weightage		5.16	7.64	0.58	2.05	0.00

SEMESTER – II
VE - VALUE EDUCATION
SUB.CODE:21UVE

Objective:

1. To familiarise the students with value concepts
2. To make the students aware of different types of values

Unit – I

Concept of Values: Meaning of value education: Need and Purpose of Value Education – Significance of Value Education in present context – Types of Values – Values through various genres of literature.

Unit – II

Family Values: Components, Structure and Responsibilities of Family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns.

Unit – III

Ethical Values: Professional Ethics – Mass Media Ethics – Advertising Ethics – Influence of Ethics on Family Life – Psychology of Children and youth – Leadership qualities – Personality Development.

Unit – IV

Social Values: Faith, Service and Secularism – Social sense and Commitment – Students and Politics – Social Awareness, Consumer Awareness, Consumer Rights and responsibilities – Redressal Mechanisms.

Unit – V

Spiritual Values: What is Religion? – Role of Religion – Misinterpretation of Religion- Relationship between Spiritual and Religion – Moral Policing – Consequences – Religion as Spiritual Quest – Aesthetics and Religion.

Books for References

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, KrisituJyoti Publications, Bangalore, 1995.
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi, 2002
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony- Values Education Today, (Madras Christian College, Tambaram and ALAACHE, New Delhi, 1990.

5. S. Ignacimuthu- Values for Life – Better Yourself Books, Mumbai,1991.
6. M.M.M. Mascaronhascentre for Research Education Science and Training for Family Life Promotion- Family Life Education, Bangalore, 1993.
7. Dr.C.Sethuraman- NCBH(P) Ltd. Value education- Chennai.

SEMESTER – III

SEMESTER – III
CC-V HIGHER FINANCIAL ACCOUNTING
SUB.CODE:21UC05

Objective: To provide students an exposure to understand the practice of Partnership Accounts.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	To provide insight about maintaining partnership accounts
CO-2	Understand and apply the accounting procedures related to admission and retirement of a partner.
CO-3	To promote understanding about maintaining books of accounts at the time of retirement and death of a partner.
CO-4	To facilitate knowledge about amalgamation of partnership firms
CO-5	Understand and apply the accounting procedure relating to dissolution and insolvency of a partner.

Unit – I

Partnership: Meaning–Types – Partnership deed – Capital accounts of partner - Fixed capital - Fluctuating capital – Interest on capital - Interest on Drawings – Profit & Loss appropriation account.

Unit – II

Admission of a Partner: Calculation of new profit sharing ratio and sacrificing ratio – Valuation and Treatment of goodwill – Adjustment of undistributed profit or loss – Adjustment or rearrangement of capital.

Unit – III

Retirement and Death of a partner: Preparation of Accounts with Adjustments – Joint life policy.

Unit – IV

Partnership Amalgamation: Reasons for Amalgamation – Closing of books at the time of Amalgamation.

Unit – V

Dissolution: Garner Vs Murray rule - Settlement of accounts – Insolvency of a partner – Piece-meal distribution - Surplus capital method - Maximum possible loss method.

Text Books

1. R.L. Gupta and M. Radhasamy., *Financial Accounting*, Pearson Education, New Delhi, 2004.
2. Jain, S.P., and Narang, K. L., *Financial Accounting and Analysis*, 2nd Edition, Kalyani Publishers, Ludhiana, 2001.
3. M.A. Arulanandam & K.S. Raman, *Advanced Accountancy*, Himalaya Publishing House Pvt. Ltd. 2013.

Books for References

1. S.P. Iyengar, *Advanced Accountancy*, Sultan Chand and Sons, New Delhi 2008.
2. Reddy TS and Murthy, *Financial Accounting*, Margham Publications, Chennai, 2016.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understanding the basic concepts of partnership and procedures related to calculation of ratios.	9	3	1	1	0
CO-2	Understanding the procedures at the time of admission of a partner	9	3	3	1	1
CO-3	Acquiring the procedures to be followed at the time of retirement and death of a partner	9	3	3	1	1
CO-4	Can easily prepare the journal entries of amalgamations of partnership firms	9	9	1	1	0
CO-5	Analyzing dissolution and insolvency of firms and individuals.	9	3	1	1	0
Total		45	21	9	5	2
Weightage		5.16	3.57	2.62	1.14	0.75

SEMESTER – III
CC-VI MODERN BANKING PRACTICES
SUB.CODE:21UCO6

Objective: To provide an understanding on basic knowledge and the recent trends in banking law and practice

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember the concepts of commercial banks, RBI, its organizational structure, functions, credit creation and control.
CO-2	Recall the relationship between banker and customer and various types of bank accounts.
CO-3	Understand the provisions of Negotiable Instrument Act, Endorsements, paying banker and collecting banker.
CO-4	Recall the procedure and policies of banks to provide loans and advances for customers
CO-5	Understand the recent trends in E-Banking and Indian Financial network

Unit – I

Introduction to Banking: Commercial Banks - Functions - Credit creation - Reserve Bank of India - Organization and functions - Methods of credit control. Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to Banking Companies

Unit- II

Banker and Customer Relationship: Banker and Customer relationship - Special features - Different types of accounts - Opening and closing of accounts - Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

Unit – III

Negotiable Instrument Act 1881: Negotiable instruments - Definition - Cheque - Features - Holder and holder in due course - Payment in Due course. Crossing - Different types – Dishonour of Cheques - Endorsements - Different kinds - Paying banker - Material alteration - Refusal of payment by banks - Statutory protection to the paying banker - Collecting banker - Statutory protection.

Unit – IV

Loans and Advances: Loans and advances - Principles of good lending - Credit worthiness of borrowers - Modes of securing advances - Lien, Pledge, Mortgage and Hypothecation - Advances against different types of securities - Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Unit – V

Recent Trends in Banking: Regulatory trends in banking – E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – RTGS, NEFT, MICR, KYC norms, clearing house. Indian Financial Network – Customer Grievances Redressal and Ombudsman.

Text Books

1. M. L.Tannan, *Banking Law and Practice in India* - India Book House, New Delhi, 2010.
2. Sundaram, .K.P.M. & Varshney P.N., *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi, 2014.

Books for References:

1. Gordon E. Natarajan K. , (2016), *Banking Theory Law & Practice*, Himalaya Publishing House, Mumbai, 2016.
2. Gurusamy.S, (2009), *Banking Theory Law and Practice*, Tata McGraw Hill, New Delhi, 2009.

Course Outcomes

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Identify the functions of the Commercial Banks & Reserve Bank of India.	9	0	1	3	0
CO-2	Examine the various kinds of banker and customer relationship	3	9	1	3	0
CO-3	Explain the features of Negotiable instruments and the role of paying banker and collecting banker as per bank rules	3	9	3	3	0
CO-4	Classify the different Modes of securing advances	9	9	3	3	1
CO-5	State the recent trends in e-banking and Develop banking skills which supports business and entrepreneurship	3	9	9	9	9
Total		27	36	17	21	10
Weightage		3.10	6.11	4.94	4.79	3.76

SEMESTER – III
AC-III BUSINESS COMMUNICATION
SUB.CODE:21UCOA3

Objective: To enable the students to understand the significance of communication particularly in the fields of sales and its execution, claims and adjustments, agency business and report writing.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the importance of business communications
CO-2	Provide information on effective business communication and techniques to respond to business queries.
CO-3	Provide knowledge about banking correspondence.
CO-4	Understand the company secretarial correspondence.
CO-5	Acquire knowledge about preparation of resume and guidelines for an interview

Unit – I

Business Communication: Meaning – Importance – Objectives – Media – Barriers to Communication – Importance of Effective Communication – Modern Communication Methods – Business Letters – Need – Functions – Kinds – Layout.

Unit – II

Enquiries – Replies – Offers and Quotations – e-tender – e-auction – Orders and their execution – Credit and Status Enquiries – Trade and Bank References – Complaints and Adjustments – Collection letters – Sales letters – Circular letters

Unit – III

Banking Correspondence: Introduction – Correspondence with customers – Head office – Insurance Correspondence – Life insurance – Fire insurance – Marine Insurance – Agency Correspondence.

Unit – IV

Company Secretarial Correspondence – Agenda – Minutes – Report writing – Types – Characteristics of Good report – Report of Individuals

Unit – V

Application for Job – Preparation of Resume – Interviews – Meaning – Types – Candidates preparing for an interview – guidelines to be observed during an interview – business report presentation – email, slide or visual presentation.

Text Books:

1. Rajendra Pal, J.S. Kolharlli, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi, 2014.
2. Sharma, *Business Correspondence & Report Writing*, Tata Mcgraw-hill Education (India) Ltd., New Delhi, 2008.

Books for References:

1. Asha Kaul, (2000), *Effective Business Communication*, Prentice Hall of India, New Delhi, 2000.
2. Access Series (2011) *Communication for Business*, Tata McGraw Hill, New Delhi, 2011.
3. Monippally, (2014) *Business Communication*, Tata McGraw Hill, New Delhi, 2014.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Outline the importance of effective business communication	9	0	9	9	0
CO-2	Understand the intricacies of responding to business related queries	9	1	3	9	0
CO-3	Categorizing effective correspondence with banks, insurance and agencies	3	9	3	3	0
CO-4	Examine effective response to company secretarial correspondence	3	9	3	9	0
CO-5	Analyze new innovative and effective ideas for resume preparation, attending interviews and presentation of report.	3	9	3	9	9
Total		27	28	21	39	9
Weightage		3.10	4.75	6.10	8.90	3.38

SEMESTER – III & IV
SBE – II – SOFT SKILLS – II
SUB.CODE:21USB2

Objective:

To develop communication skills, inter-personal skills, team management skills and leadership skills

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Equip the learners for Group Discussion
CO-2	Prepare the learners to attend interviews
CO-3	Make the students to learn effective Time Management
CO-4	Expose the learners to Retail Sector
CO-5	Initiate the learners into Retail Advertising

Unit – I

Group Discussion – Types of GD – Discussion Vs debate – Personality traits – Advantages of GD – Dos and Don'ts.

Unit – II

Selection Interview – Introduction – Interview – Meaning – Interview Structure – Interview Panel – Types of interview – Questions looked for in interviews – Preparation before interview – Body language – Dos and Don'ts – Standard Interview questions – Your answer to questions.

Unit – III

Time Management – Importance of time – Importance of time management – The Pareto 80:20 Principle and Time Management – The time management matrix – Its utilization – Procrastination: Causes and effects – How to overcome procrastination – effective time management – Tools for effective time management.

Unit – IV

Retail Sector – Introduction – Market Size – Investment scenario – Advantage India – Government Initiatives – Types of stores – Types of Merchandising – Store operations – Store appearance – Store security – Make it difficult for retail theft to happen – Inventory and stock management – Store organisation – Importance of store organisation.

Unit – V

Retail Advertising – integrated marketing communication (IMC) – traditional marketing Vs IMC, Benefits of IMC—management of IMC in Retail – sales promotion – objectives, limitations, tools, Enterprise source Planning (ERP), supply chain management – the relationship between ERP, CRM, and SCM – key features of supply chain management – job roles

Books for References:

1. Soft Skills and Industry Awareness – ICTACT Publications
2. Dr.Alex – Soft Skills, S.Chand, New Delhi
3. Raveendiran et al. Success Through Soft Skills

Course Outcomes:

The learners

CO No.	Course Outcomes
CO-1	are confident enough to join Group Discussion
CO-2	feel well-equipped to attend interviews
CO-3	know the value of time and managing it
CO-4	know the potential of Retail Sector
CO-5	know about Retail Advertising

SEMESTER – III
NME-I INDIAN CONSTITUTION
SUB.CODE:21UCON1 (OBJECTIVE TYPE)

Objective: To impart the knowledge about the system of government and the fundamental principles governing in organisation stipulated under the Constitution of India.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Acquaint the students with legacies of constitutional development in India and help those to understand the most diversified legal document of India and philosophy behind it.
CO-2	Make students aware of the theoretical and functional aspects of the Indian Parliamentary System.
CO-3	Know the functional aspects of State Government and its Administration
CO-4	Provide knowledge about Local Administration
CO-5	Make aware of Election Commission and its role

Unit-I

Introduction: Constitution' meaning of the term, Indian Constitution: Sources and constitutional history, Features: Citizenship, Preamble, Fundamental Rights and Duties, Directive Principles of State Policy.

Unit-II

Union Government and its Administration: Structure of the Indian Union: Federalism, Centre- State relationship, President: Role, power and position, PM and Council of ministers, Cabinet and Central Secretariat, Lok Sabha, Rajya Sabha.

Unit – III

State Government and its Administration: Governor: Role and Position, CM and Council of ministers, State Secretariat: Organization, Structure and Functions.

Unit-IV

Local Administration: District's Administration head: Role and Importance, Municipalities: Introduction, Mayor and role of Elected Representative, CEO of Municipal Corporation, Pachayati raj: Introduction, PRI: Zila Pachayat, Elected officials and their roles, CEO Zila Pachayat: Position and role, Block level: Organizational Hierarchy (Different departments), Village level: Role of Elected and Appointed officials, Importance of grass root democracy

Unit-V

Election Commission: Election Commission: Role and Functioning, Chief Election Commissioner and Election Commissioners, State Election Commission: Role and Functioning, Institute and Bodies for the welfare of SC/ST/OBC and women.

Books Recommended:

1. 'Indian Polity' by Laxmikanth
2. 'Indian Administration' by Subhash Kashyap
3. 'Indian Constitution' by D.D. Basu
4. 'Indian Administration' by Avasti and Avasti

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Identify and explore the basic features and modalities about Indian constitution	9	1	0	0	0
CO-2	Differentiate and relate the functioning of Indian parliamentary system at the central and state level.	9	1	0	0	0
CO-3	Identify different aspects of State Government and its administration.	9	0	0	0	0
CO-4	Understand the role and importance of Local Administration	9	0	0	1	0
CO-5	Outline the importance of Election Commission of India	9	0	0	0	0
Total		45	2	0	1	0
Weightage		5.16	0.34	0.00	0.23	0.00

SEMESTER - IV

SEMESTER – IV
CC-VII COST ACCOUNTING
SUB.CODE:21UCO7

Objective: To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept and various components of costing
CO-2	Understand material cost computation
CO-3	Understand the payroll procedure and labour cost computation
CO-4	Know the preparation of accounts under process costing
CO-5	Familiarize with the techniques of service costing and contract costing

Unit – I

Introduction to Cost Accounting: Definition – Scope and Nature of Cost accounting – Cost concepts – Classification – Objectives and advantages – Demerits of Cost accounting – Methods and techniques – Cost units – Cost centers – Cost sheets-Tender.

Unit – II

Material and Labour: Material Cost - Maintenance of Stores Ledger – Levels of stock – FIFO, LIFO, Simple Average, Weighted Average, HIFO. Labour cost – Methods of wage determination – Incentive methods – Overtime and Idle time – Labour turnover methods.

Unit – III

Overheads and Job Costing: Allocation, Apportionment, Absorption – Machine Hour Rate – Job Costing– Reconciliation of Cost and Financial Accounting

Unit – IV

Process costing: Simple Process- Normal and Abnormal loss – Abnormal gain (excluding inter-process transaction).

Unit – V

Contract and Service Costing: Contract Costing - Operating costing – Transport Costing.

Text Books

1. T.S Reddy and Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai, 2019.
2. Jain S.P. and Narang, K.L., *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi, 2017.

Books for Reference

1. Maheshwari.S.N & Mittal. S.N, *Cost Accounting*, Mahavir Publication, Delhi, 2015.
2. Saxena.V.K and Vashist. C.D, *Cost Accounting-Problems and Solutions*, S Chand, Delhi, 2012.
3. R.S.N. Pillai and V. Bhagavathi, *Cost Accounting*, S. Chand and company ltd., New Delhi, 2004.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recall various concepts of costing and costing methods	9	9	1	1	0
CO-2	Analyze the various elements of material costing	3	9	1	1	0
CO-3	Analyze the various elements of overheads and job costing	3	9	1	1	0
CO-4	Outline the cost under process costing system	9	9	1	1	0
CO-5	Examine about service costing, contract costing	9	9	3	3	0
Total		33	45	7	7	0
Weightage		3.78	7.64	2.03	1.60	0.00

SEMESTER- IV
CC-VIII LABOUR LAWS
SUB.CODE:21UCO8

Objective: To familiarize the students with respects to various labour legislation like Factories Act, legislation's relating to welfare of workers such as Payment of wages Act, Workman's Compensation Act make the students understand and appreciate the importance of Industrial legislations to Labour, Business and Society.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the health, safety and welfare of employees
CO-2	Know the importance of employee's compensation
CO-3	Learn the legislation's relating to welfare of workers such as Payment of wages Act & Equal Remuneration Act.
CO-4	Comprehend and critically evaluate the laws relating Employees' State Insurance Act & Employees' Provident Fund and Miscellaneous Provisions Act.
CO-5	Understand the provisions relating to Maternity Benefit Act and Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act.

Unit – I

Health, Safety and Welfare of employees: Labour law – Its scope and object -Factories Act, 1948 (with amendments): Definitions – Health – Safety – Welfare –Working hours of Adult – Employment of young person and women - Annual leave with wages – Penalties.

Unit – II

Employees' Compensation: Employees' Compensation Act, 1923: Defenses available to employers before passing of the Act – Definitions – Employer's liability for compensation – Amount of compensation –Distribution of compensation.

Unit – III

Wages & Remuneration: (A) The Payment of Wages Act, 1936(with amendments): Definitions - Rules for payment of wages - Deductions from wages - Maintenance of registers & records –Penalties

(B) The Equal Remuneration Act, 1976 - Definitions - Duties of the employer – power to make rules – Penalties.

Unit – IV

Social Security: (A) The Employees’ State Insurance Act, 1948 –Employees’ State Insurance Corporation – Rate of Contribution – Rules regarding of Contribution - Benefits

(B) The Employees’ Provident Fund and Miscellaneous Provisions Act, 1952 - Employees’ Provident Fund Scheme (1952) – clarification pertaining to contribution -

Unit – V

Women at workplace: (A) The Maternity Benefit Act, 1961 – Prohibition of employment – Maternity benefit – Leave and nursing breaks – Penalties – Maternity Benefit (Amendment) Act 2017.

(B) The Sexual Harassment of Women at Workplace (Prevention, Prohibition &Redressal) Act, 2013 – Prevention of sexual harassment - Constitution of Internal Complaints Committee - Complaint of sexual harassment - Duties of employer

Text Book:

1. N.D. Kapoor, *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2011.

Books for References:

1. Malhotra, *Law of Industrial Disputes*, Vikhas Publications New Delhi, 2004.
2. J.R. Carby Hall, *Principles of Industrial Law*, Pearson Publication, 2003.
3. H.Samuel, *Industrial Law*, Vikhas Publications New Delhi, 2002.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the scope and objectives of-Factories Act, 1948 (with amendments)	9	0	3	3	9
CO-2	Explain the importance of Industrial legislations to Workmen Compensation Act, etc	9	0	3	3	9
CO-3	Discuss the legislations relating to welfare of workers such as Payment of wages Act & Equal Remuneration Act	9	3	3	3	9
CO-4	Critically evaluate the laws relating to Employees’ State Insurance Act & Employees’ Provident Fund and Miscellaneous Provisions Act.	9	3	3	3	9
CO-5	Enumerate the provisions relating to Maternity Benefit Act and Sexual Harassment of Women at Workplace (Prevention, Prohibition &Redressal) Act	9	3	3	9	9
Total		45	9	15	21	45
Weightage		5.16	1.53	4.36	4.79	16.92

SEMESTER-IV
AC-IV ADVERTISING AND SALESMANSHIP
SUB.CODE:21UCOA4

Objective: The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the objectives, types and effective measures for Advertising.
CO-2	Learn about advertising agency and advertisement copy
CO-3	Familiarize with the Media of Advertising which enable students to choose a proper media for the Advertisement.
CO-4	Provide better skill development for a successful Salesman by understanding the way to promote sales.
CO-5	Understand the effectiveness of Sales organization and to be able to become a successful Sales Manager.

Unit –I

Advertising: Role of advertising – Benefits of advertising – Ethical issues in advertising – Economic and Social implications – Non- Commercial advertising – Kinds of advertising.

Unit – II

Advertising Agency: Role and Importance – Types of advertising agency – Functions of advertising agencies – Advertisement copy – Purpose – Characteristics – Steps involved in copy writing.

Unit – III

Advertising media: Role of media – Factors to be considered in the selection of media – Various advertising media – Media research and Advertising decision – Protection to the consumers against false (or) negative advertisement.

Unit – IV

Sales Promotion: Objectives, Need, Scope, Functions, Importance – Sales Promotions Methods - Retail Marketing - Online Sales Promotions – Public Relations - CRM - Designing Sales Promotions Campaigns.

Unit- V

Salesmanship: Features – Objectives – Merits and Demerits- Difference between Salesmanship and Advertising – Qualities of a good salesman.

Text Books

1. Mahendra Mohan, *Advertising Management*, Tata McGraw Hill Publishing Co. Ltd., New Delhi, 2006.
2. Pillai & Bhagavathi, *Salesmanship*, S. Chand & Co., New Delhi, 2000.

Books for References

1. P. Saravanavel, *Advertisement & Salesmanship*, Margham Publication, Chennai, 2013.
2. Gupta S.L., Ratna V.V., *Advertising and Sales Promotion Management*, Latest Edition, Sultan Chand and Sons, New Delhi, 2014.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Have the basic knowledge in various concepts of advertising.	9	1	9	9	3
CO-2	Possess the skills required for creating an advertisement copy.	3	9	3	3	3
CO-3	Aware of various media of Advertising and their significances.	9	3	3	3	3
CO-4	Acquaint with the modern methods and avenues of sales promotion.	3	9	3	3	3
CO-5	Gain exposure in various fields of salesmanship.	3	9	3	3	9
Total		27	31	21	21	21
Weightage		3.10	5.26	6.10	4.79	7.89

SEMESTER - V

SEMESTER- V
CC- IX CORPORATE ACCOUNTING– I
SUB.CODE:21UCO9

Objective: To teach basic principles, standards and its applications in corporate accounting at various stages and for various transactions.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide basic understanding about the accounts relating to shares and debentures
CO-2	Understand the redemption of preference shares and debentures
CO-3	Explore various methods for the valuation of goodwill and shares
CO-4	Understand the preparation of final accounts of companies
CO-5	Know the accounting treatment at the time of acquisition and learn about profit or loss prior to and post incorporation

Unit – I

Issue of shares and Debentures: Issue of Shares – forfeitures and reissue of forfeited shares – Rights issue and Bonus issue, Buy back of shares, Sweat equity shares. Issue of debentures.

Unit – II

Redemption of Preference Share and Debentures: Redemption of preference shares and debentures, Sinking fund method, cum-interest and ex-interest transactions.

Unit – III

Valuation of Goodwill and Shares: Methods of Valuation of Goodwill – Methods of Valuation of Shares.

Unit – IV

Final Accounts of Companies – Profit and Loss Account and Balance Sheet (Vertical Format - *excluding managerial remuneration*)

Unit – V

Acquisition of Business and Profit Prior to Incorporation: Accounting treatment for Acquisition of Business in the books of vendor and purchaser (when new set of books are opened) – Accounting for profit and loss prior to and post incorporation periods.

Text Books

1. S.P. Jain & K.L. Narang, (2014), *Advance Accountancy* Volume-II, Kalyani Publishers, New Delhi, 2014.
2. T.S. Reddy and A. Murthy (2013), *Corporate Accounting*, Margham Publications, Chennai, 2013.

Books for References

1. Shukla MC, Grewal TS & Gupta SC, *Advanced Accounts*, Vol. II, S. Chand & Company Ltd, New Delhi, 2016.
2. R. L. Gupta & M. Radhaswamy, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2013.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Explaining about the basic provisions towards issue of shares and debentures in market	9	9	0	3	0
CO-2	Understanding the concepts of redemption of preference shares and debentures and its accounting	9	9	0	3	0
CO-3	Estimating methods of valuation of goodwill and shares	9	9	1	3	0
CO-4	Analyze the companies final accounts	3	9	1	3	1
CO-5	Preparation of accounts during business acquisition and work with profit prior to and post incorporation periods in companies accounts.	3	9	3	3	1
Total		33	45	5	15	2
Weightage		3.78	7.64	1.45	3.42	0.75

SEMESTER- V
CC-X INCOME TAX
SUB.CODE: 21UCO10

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income Tax Act and the relevant Rules.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Enable to know the basic concepts of income tax.
CO-2	Make to understand the calculation procedure of income from salary and its deductions.
CO-3	Enable to know the determination of house property income
CO-4	Make to understand the method of computation of gain on business or profession and capital gains.
CO-5	Enable to know the set – off and carry forward of losses.

Unit – I

Introduction to Income Tax: Meaning – Features and contribution to public revenue – Important Definitions – Income, Total Income, Gross Total Income, Previous year and Assessment year, Agricultural Income, exempted income – determination and tax incidence of residential status.

Unit – II

Computation of Income under the salary head: Basis of charge – Different forms of Salary – Allowances perquisites and their valuation – Deduction from salary – Provident Fund- Superannuation Fund – Tax Rebate under section 80C and 80D – Relief under section 89.

Unit – III

Computation of Income under Income from House Property: Basis of Charges – Determination of Annual value – Income from Let-out house property – Self occupied property – Deduction allowed from income from house property.

Unit – IV

Computation of Income from Business or Profession: Basis of charges – Basic Principles –Deductions – Deemed profits – Valuation of Stock.

Unit – V

Income from Capital Gains: Basis of charges – Short and long term Capital Gains – Computation – Indexed cost of Acquisition and improvement – Exemptions – Income from other sources – Deductions allowed.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.

Part – C One theory question from first unit and 4 problems from other four units.

Note: Question related to previous year applicable to latest assessment year only

Text Books

1. T.S. Reddy & Y. Hari Prasad & Reddy, *Income Tax Law and Practice*, Margham Publications, Chennai, (Latest Edition).
2. Hariharan, *Income Tax Law and Practice*, Mcgraw-Hill Management, New Delhi, (Latest Edition).

Books for Reference

1. Dr.Vinod K Singhania, *Students Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).
2. Bagavathi Prasad, *Income Tax Law and Practice*, Wishwa Prakashan, New Delhi (Latest Edition).

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the various concepts of income tax and related terminologies	9	0	0	3	0
CO-2	Describe how to arrive taxable salary	9	0	0	3	0
CO-3	Measure the income from house property	9	0	0	3	0
CO-4	Measure the profits and gains of business and profession and capital gains	9	0	3	3	3
CO-5	Exercise the set off and carry forward and deductions from gross total income	9	0	3	3	3
Total		45	0	6	15	6
Weightage		5.16	0.00	1.74	3.42	2.26

SEMESTER -V
CC-XI – FUNDAMENTALS OF INFORMATION TECHNOLOGY
SUB.CODE: THEORY-21UCO11
PRACTICAL-21UCO11P

Objective: To make the student to understand the fundamentals of information technology to acquire the practical knowledge in MS – office.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Use word-processing software (MS-Word) to solve basic information systems problems.
CO-2	Know the usage of various options in MS-Excel for calculation and manipulation
CO-3	Understand the application of MS-Access
CO-4	Create slides and animations in MS-Powerpoint
CO-5	Understand the concepts of Computerized Accounting

Unit – I

MS Word & Word Processing: Meaning and features of word processing – Advantages and applications of word processing – Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document – Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards – Mail Merge: Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs.

Unit – II

MS Excel: Features of Ms Excel – Spread sheet/ worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Insertion and Deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill – Formulae and its advantages – References: Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Data Sorting.

Unit – III

MS Access: Data, Information, Database, File, Record, Fields – Features, Advantages and Limitations of MS Access – Application of MS Access – Parts of MS Access window – Tables, Forms Queries and Reports – Data validity checks.

Unit – IV

MS Power Point: Features, advantages and application of MS Power Point – Parts of MS Power Point window – Menus and Tool Bars – Creating presentations through Auto content wizard, Templates and manually – Slide show – Saving, Opening and Closing a Presentation – Inserting, editing and deleting slides – Types of slides – Slide views – Formatting – Insertion of objects and Charts in Slides – Custom Animation and Transition.

Unit – V

Accounting Packages: Introduction to Tally – Features – Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction

LAB WORK:

PRACTICALS:

MS WORD, MS EXCEL, MS ACCESS, MS POWERPOINT, Tally

60 Marks Theory 40 Marks Practical

Theory: **Pattern:-**External 45 Internal 15

Practical: Exam -30 Record Note – 10

Text Book

1. Alexis Leon, “Introduction to computers”, Vikas Publishing House Pvt. Ltd., New Delhi, 2008.

Books for References

1. SrinivasaValaban, *Computer Applications in Business*, New Delhi: Sultan & Sons, 2006.
2. Bittu Kumar, *Mastering Ms-Office*, 2017.
3. Rajaraman. V, *Introduction to Information Technology* by, PHI Learning Pvt. Ltd, Delhi, 2013.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Will have a working knowledge of paragraph formatting, macro and mail-merge in MS-Word.	9	3	9	3	0
CO-2	Creation of Excel worksheet with multiple options and formula	9	3	9	3	0
CO-3	Application of MS-Access in various fields	3	9	9	3	0
CO-4	Develop slide presentation for their assignments	3	9	9	9	1
CO-5	Develop computerised accounting skills and employable in all types of business organizations	9	9	9	9	9
Total		33	33	45	27	10
Weightage		3.78	5.60	13.08	6.16	3.76

SEMESTER – V
EC-I (A) PRINCIPLES OF MANAGEMENT
SUB.CODE:21UCOE1A

Objective: To enable the students to understand the Principles of Management and how to acquire skills to become a good manager.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide understanding about basic terminologies of management
CO-2	Explore the fundamental principles, process and steps in management including planning
CO-3	Develop knowledge about organizing function in business
CO-4	Explore the concept of job analysis and recruitment
CO-5	Generate ideas about effective functions and theories of motivation

Unit – I

History of Management thoughts: Management- Meaning – Definition- Functions – Management and Administration – Contributions of F.W. Taylor, Henry Fayol, Gilbreth, Maslow, Peter F. Drucker

Unit – II

Planning: Nature and scope: Objectives, Steps –Planning Premises – MBO and MBE – Decision making – Forecasting.

Unit – III

Organization: Meaning – Importance and principles – Centralization – Decentralization – Departmentation – Types of organization – Authority and Responsibility – Delegation.

Unit – IV

Job Analysis and Recruitment: Job description – Job analysis – Job Evaluation – Selection Process and Training – Methods of Recruitment.

Unit – V

Controlling, Co-ordination, Directing and Motivation: **Controlling-** Meaning- Importance- Control devices- **Co-ordination** – Meaning- Nature- Principles – **Directing** – Characteristics – Importance – Techniques - **Motivation** – Meaning –Characteristics – Types – Theories - Maslow, Herzberg, McGregor.

Text Book

1. Dinkar Pagare (2013), *Business Management*, Sultan Chand & Sons, New Delhi, 2013.

Books for Reference

1. Prasad LM, *Principles & Practice of Management*, Sultan Chand & Sons New Delhi, 2015.
2. Sundar. K, *Principles of Management*, Vijay Nicole Imprints Private Limited, Chennai, 2015.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Explaining the concepts based on management and its features	9	0	3	1	3
CO-2	Summarizing the principles and importance of planning	9	1	3	3	1
CO-3	Interpreting various concepts based on organization and its element	1	9	9	3	1
CO-4	Understanding the need and techniques of job analysis and recruitment	9	1	1	1	3
CO-5	Understand the management functions such as controlling, coordination, directing and motivation.	9	3	3	3	1
Total		37	14	19	11	9
Weightage		4.24	2.38	5.52	2.51	3.38

SEMESTER – V
EC-I (B) PRINCIPLES OF INSURANCE
SUB.CODE:21UCOE1B

Objective: To enable the students to understand the Principles of Insurance and how to acquire analytical skills regarding various policies.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the nature of Insurance and the principles those govern general insurance.
CO-2	Gain an insight on the nature of Life Insurance and to know the procedure for making claims against different kinds of Insurance policies.
CO-3	Gain an insight on the nature of Fire Insurance and to know the procedure for making claims against different kinds of Insurance policies.
CO-4	Gain an insight on the nature of Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.
CO-5	Understand the features of personal accident insurance and general insurance

Unit – I

Insurance – Meaning Definition, Functions, Nature and Principles of Insurance– Insurance Contract – Importance of Insurance to Society, Individuals, Business and Government.

Unit – II

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.

Unit – III

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit – IV

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit – V

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

Text Books

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.

Books for References

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. GangulyAnand, Insurance Management, New Age International Publishers, New Delhi
3. Hargovind Dayal.,The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the basic concepts of insurance	9	0	3	1	3
CO-2	Apply the importance of life insurance in practical life	9	1	3	3	1
CO-3	Develop the knowledge about the procedures for making claims under fire insurance	1	9	9	3	1
CO-4	Develop the knowledge about the procedures for making claims under marine insurance	9	1	1	1	3
CO-5	Acquire knowledge about general insurance schemes	9	3	3	3	1
Total		37	14	19	11	9
Weightage		4.24	2.38	5.52	2.51	3.38

SEMESTER – V
EC-I (C) ELEMENTS OF E-COMMERCE
SUB.CODE:21UCOE1C

Objective: To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Gain introductory knowledge on e-commerce
CO-2	Gain basic knowledge on Architectural aspect of e-commerce
CO-3	Gain essential knowledge on security aspect of e-commerce
CO-4	Gain application knowledge on e-commerce in business
CO-5	Gain conceptual knowledge on multimedia in e-commerce

Unit – I

Basics of E-Commerce: Electronic Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications

Unit – II

Network Structure: Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.

Unit – III

Network Security: Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

Unit – IV

E-Commerce and EDI Applications: Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

Unit – V

Multimedia and Digital video: Key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing – Desktop Video conferencing.

Text Books

1. Kalakota, R and Winston AB, *Frontiers of Electronic Commerce*, Addison Westey, 2002
2. David Kosiur, *Understanding Electronic Commerce*, Microsoft Press, 2002.
3. Saily Chan & John Wiley, *Electronic Commerce Management*, Tata McGraw Hill, New Delhi, 2000.

Books for References

1. Parag Diwan& Sunil Sharma, *E-Commerce A Managerial guide to E-Business*, Deep & Deep Publication, Delhi, 2000.
2. Agarwal Kamallesh N &Agarwal Deeksha, *Business on the Net – Introduction to the Electronic Commerce*, McMillan India Pub, New Delhi, 2000.
3. Soka, *From EDI to Electronic Commerce*, Tata McGraw Hill, New Delhi, 2002.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Enrich the knowledge about traditional commerce and e-commerce	9	0	3	1	3
CO-2	Acquire basic knowledge on Architectural aspect of e-commerce	9	1	3	3	1
CO-3	Develop knowledge towards security aspect of e-commerce	1	9	9	3	1
CO-4	Application knowledge on Electronic Data Interchange	9	1	1	1	3
CO-5	Develop conceptual knowledge on multimedia in e-commerce	9	3	3	3	1
Total		37	14	19	11	9
Weightage		4.24	2.38	5.52	2.51	3.38

SEMESTER –V
NME-II SOCIAL NETWORKING SERVICES
SUB.CODE:21UCON2

Objective: The main aim of the course is to give exposure to students about social networking services and its uses suitable to the present scenario.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the social networking services and uses.
CO-2	Enable the different Social Networking Sites.
CO-3	Acquire knowledge about various Social Networking Apps.
CO-4	Impart practical knowledge about Facebook, Twitter and LinkedIn
CO-5	Understand the communication and presentation skills required in social networking.

Unit-I

Social Networking Service –Meaning and Definition – History – Social Impact - Features – Emerging Trends – Professional, Curriculum and Learning - Uses - Niche Networks – Trading Network – Business Model – Social - Interaction – Issues - Psychological effects of Social Networking.

Unit -II

Social Networking Sites (SNS) -Meaning – Basic concepts – Risk and Benefits- Types – Facebook –YouTube – Instagram - Twitter – Reddit – Vine (shut down soon) – Ask.fm -Tumblr -Flickr- Google+ - LinkedIn – Pinterest –VK- ClassMates -Meetup

Unit -III

Social Networking Apps- Meaning – Functions – Features – Benefits – Types – Messenger – WhatsApp; Calls – Chats -Contacts – Group – Broadcasting – Status – Gallery – Document – Location – Settings – QQ Chat – WeChat – QZone – Instagram – Viber – LINE - Snapchat - YY

Unit -IV

Facebook - Create a Profile –Events – Pages – Groups – Sharing – Message – Friend request – Photos/videos- Tag friends – Post- Understand the privacy options - Deactivate a social network profile - Set profile permissions and privacy settings

Unit -V

Twitter – How does it work – Create an account –Signing Up - Tweets – Following – Followers - Notification – Message –Disadvantage of Twitter – Deactivation of account –

LinkedIn–Profile –My network – Learning – Jobs – interests – Posts – Groups – Privacy and Settings.

Text Book

1. Information Resource Management Association, *Social Media and Networking: Concepts, Methodologies, Tools and Applications*, IGI Global, 2016.

References

1. https://en.wikipedia.org/wiki/Social_networking_service
2. http://www.slideshare.net/ShrutiArya10/introduction-to-socialnetworking-sites-and-websites?qid=16074485-0621-4c19-8c0b-5937c59e69dd&v=&b=&from_search=1
3. http://www.uws.edu.au/_data/assets/pdf_file/0003/476337/The-Benefits-of-Social-Networking-Services.pdf
4. <https://www.dreamgrow.com/top-15-most-popular-socialnetworking-sites/>
5. <http://mashable.com/2012/05/16/facebook-for-beginners/#zt.hb.qTluqt>
6. <https://www.facebook.com/>
7. <http://mashable.com/guidebook/twitter/>
8. <https://twitter.com/>
9. <http://mashable.com/2012/05/23/linkedin-beginners/#HcgfpgK2QGqW>

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Gain knowledge on the social networking services and uses.	9	0	3	3	9
CO-2	Know the different Social Networking Sites.	9	0	3	3	3
CO-3	Deal with various Social Networking Apps.	9	0	3	3	3
CO-4	Gain practical insights of Facebook, Twitter and LinkedIn	9	0	3	9	3
CO-5	Gain communication and presentation skills required in social networking.	9	0	9	9	3
Total		45	0	21	27	21
Weightage		5.16	0.00	6.10	6.16	7.89

SEMESTER – V
SBE-III – SOFT SKILLS – III
SUB.CODE:21USBE3

Objective:

To develop computer knowledge and provide knowledge about service sectors.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Expose the learners to effective vocabulary
CO-2	Introduce various kinds of leadership to the learners
CO-3	Make the learners aware of the features of BFSI Sector
CO-4	Make the learners aware of the potential of Insurance Sector
CO-5	Expose the learners to the fields of BPO and Hotel Industry

Unit – I

Vocabulary Enrichment – definition and importance – word formation : prefixes and suffixes – compound words – compound nouns – compound adjectives – synonyms and antonyms – homonyms – homophones – idioms and phrases – one word substitutes – confused words – tips for vocabulary enrichment – oral presentation : techniques and tasks – self-introduction – talking about objects – description of person – welcome speech – vote of thanks

Unit – II

Leadership – Need for leadership – Definition of leadership – Essence of leadership – Functions of effective leaders – Differences between leadership and management – Positive and Negative leaders – Different leadership styles – David McClelland’s classification of leadership – Choice of correct leadership style – Emerging perspectives on leadership in organisations.

Unit – III

BFSI Sector – Banking sector – Market size – Investments – What is banking? – Types of banks – Functions of bank – Types of bank accounts – e-banking (Electronic banking) – Government initiatives – financial services – market size – investments.

Unit – IV

Insurance Sector – Market size – Investments – Advantages India – Policy measures – Opportunities – Government initiatives – advantages and uniqueness of India’s Life Insurance

Sector – Job roles – ITES Sector – Introduction – IT services sector – BPO services sector – Market size – Investments – skill requirement in the IT and ITES industry – major trends impacting skill requirements.

Unit – V

Business Process Outsourcing (BPO) – Advantages of BPO – Disadvantages of BPO – Classification of BPO – Hospitality sector: Introduction – tourism – Indian Market – market size – investments – government initiatives – types of tourism – opportunities – benefits of career – road ahead – theme parks – facts on Indian amusement part industry – structure and development of amusement park sector – tourism – amusement parks – recreation industry – amusements parks – hotel industry – categorization of hotels – latest developments – cruise lines – India's cruise potential – time for domestic cruising – cruise lines in India – Job roles.

Books for References

1. Soft Skills and Industry Awareness – ICTACT Publications
2. Dr.Alex – Soft Skills, S.Chand, New Delhi
3. Raveendiran et al. Success Through Soft Skills

SEMESTER - VI

SEMESTER- VI
CC-XII MANAGEMENT ACCOUNTING
SUB.CODE: 21UCO12

Objective: The objective of the course is to give exposure to the students about accounting techniques and their application in the planning and decision making process.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of Management Accounting
CO-2	Understand the concept and significance of Financial Statement Analysis
CO-3	Gain knowledge on fund flow and cash flow.
CO-4	Know the marginal costing and its impact in profiteering.
CO-5	Understand budget and budgetary control.

Unit – I

Introduction to Management Accounting: Meaning – Definition – Nature and scope of Management Accounting – Objectives – Functions – Merits and Demerits – Financial Accounting Vs. Management Accounting - Cost Accounting Vs. Management Accounting.

Unit – II

Financial Statement Analysis and Interpretations: Accounting Ratios, Liquidity, Profitability, Solvency and Activity Ratios – Significance and Limitations of Accounting Ratios.

Unit – III

Fund Flow and Cash Flow Analysis: Meaning – Importance and Limitations – Preparation of Funds flow Statement and Cash flow Statement as per AS 3 – Distinction between fund flow and cash flow statement.

Unit – IV

Standard Costing: Meaning – Importance – Variance Analysis – Material and Labour variance.

Marginal Costing: Marginal cost – Contribution –Break Even Analysis – Advantages and limitations of marginal costing.

Unit – V

Budgeting: Production, Material, Sales, Cash and Flexible budgets – Capital budgeting – Pay back period – Net Present Value Method – Profitability Index – Internal Rate of Return and Accounting Rate of Return.

Text Books

1. Dr. S.N. Maheswari., *Principles of Management Accounting*, Mahavir Publications; Seventh Edition, 2017.
2. Khan M. Y. and Jain P. K., *Management Accounting*, Tata McGraw Hill Company Ltd., New Delhi, 2013.

Books for References

1. Pillai.R. S. N. and Bagavathi V (2010), *Management Accounting*, Sultan Chand Company Ltd., New Delhi,
2. Shashi K. Gupta, Sharma R.K, (2005), *Management Accounting Principles and Practices*, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai (Latest edition).

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems (Either or type) any other 4 units.

Part – C One problem from each unit (5 Problems)

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Outline the various concepts relating to management accounting	9	3	3	3	1
CO-2	Analyze financial statements using ratio analysis	1	9	3	9	1
CO-3	Enable to prepare Fund Flow & Cash Flow Statement.	3	9	3	3	1
CO-4	Comparing various alternatives using marginal costing and decision making	3	9	9	9	1
CO-5	Analyze new budget and budgetary control for organizations	3	9	9	9	1
Total		19	39	27	33	5
Weightage		2.18	6.62	7.85	7.53	1.88

SEMESTER- VI
CC-XIII CORPORATE ACCOUNTING – II
SUB.CODE:21UCO13

Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept of mergers and acquisitions of companies
CO-2	Know to prepare liquidator's final statement
CO-3	Familiarize with holding company accounts
CO-4	Prepare the final accounts of banking companies
CO-5	Acquire knowledge about recent developments in accounting standards.

Unit – I

Amalgamation and Reconstruction: In the nature of Merger and Purchase (Excluding inter-company Owings and holding)–Internal and External reconstruction

Unit – II

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator's Final Statement of Accounts.

Unit – III

Holding companies: Minority interest – Cost of Capital (or) Goodwill – Stock reserve – Elimination of common transactions.

Unit – IV

Double Accounts system – Banking Company Accounts.

Unit – V

Recent Developments in Accounting and Accounting Standards (theory only):
Human Resources Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand. Indian Accounting Standards – Meaning – Need for Accounting Standards in India – Accounting Standards Board (ASB) process of setting accounting standards in India.

Text Books

1. S.P. Jain & K.L. Narang, (2014), *Advance Accountancy* Volume-II, Kalyani Publishers, New Delhi, 2014.
2. T.S. Reddy and A. Murthy (2013), *Corporate Accounting*, Margham Publications, Chennai, 2013.

Books for References

1. Shukla MC, Grewal TS & Gupta SC, *Advanced Accounts*, Vol. II, S. Chand & Company Ltd, New Delhi, 2016.
2. R. L. Gupta & M. Radhaswamy, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2013.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) from fifth unit only + 4 problems (Either or type) from other 4 units.

Part – C One theory question from fifth unit and four problems from other four units.

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Gain the knowledge of amalgamation of the company.	9	3	3	3	3
CO-2	Understand the process of liquidation in the company accounts.	9	9	3	3	3
CO-3	Can understand and prepare the accounts of Holding Companies	3	9	3	9	3
CO-4	Able to prepare the accounts of Banking Companies and double accounts system	9	9	3	9	3
CO-5	Can understand the concept and component of Indian Accounting Standard.	9	9	3	9	9
Total		39	39	15	33	21
Weightage		4.47	6.62	4.36	7.53	7.89

SEMESTER- VI
CC-XIV AUDITING
SUB.CODE:21UCO14

Objective: To make students understand about the principles and practice of Auditing.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the nature of present day auditing in India.
CO-2	Understand the various procedures of internal check
CO-3	Understand the verification and valuation of assets and liabilities
CO-4	Acquire knowledge about qualification, appointment, removal, remuneration, rights, duties and power of an auditor
CO-5	Learn the investigation process in auditing

Unit – I

Origin of Auditing: Auditing in India – Development after Independence – Meaning and Nature of Auditing – Definition of Audit – Scope of Auditing – Differences between Accounting and Auditing – Objectives of an Audit – Various types of Audit – Audit Programme – Audit note book – Preparations to be made before commencing the audit.

Unit – II

Internal check: Meaning and Definition of internal check – Objectives of internal check – Auditors duties as regards to internal check – Vouching of cash transactions – Vouching of trading transactions – Vouching of the impersonal Ledger – Internal Control and Audit Procedure.

Unit – III

Verification and valuations of Assets and Liabilities: Meaning and importance – Mode of valuation of fixed assets – Current assets – Wasting assets – Intangible assets – Fictitious Assets – Auditors position as regards valuation of assets – Verification and valuation of Different classes of assets – Verification of Different Liabilities.

Unit – IV

The Audit of Limited Company: Qualification, Disqualification– Appointment and Removal of an Auditor – Remuneration– Rights and Powers – Duties and responsibilities – Liabilities.

Unit – V

Investigation: Meaning and Definition – Objectives – Difference between audit and investigation – Process of investigation – Audit of Banking Companies, Educational, Non Profit institutions and Insurance companies.

Text Books

1. B.N. Tandon, *Principles of Auditing*, S.Chand & Company, New Delhi (Latest Edition).
2. Ravinderkumar and Virender Sharma, *Auditing Principles and Practice*, PHI learning Pvt. Ltd. Revised Edition, New Delhi, (Latest Edition).

Books for References

1. Depaula, *Principles of Auditing*, Deep & Deep Publishing House, Delhi, (Latest Edition).
2. Dicksee, *Principles of Auditing*, Vikas Publishing House, New Delhi, (Latest Edition).
3. Batlibai, *Principles of Auditing*, S. Chand & Co., New Delhi, (Latest Edition).
4. S.Vengadamani (2013), *Practical Auditing*, Margham Publications, Chennai, (Latest Edition).

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Be proficient with the general principles of auditing.	9	9	1	3	0
CO-2	Know the significances of vouching principles and procedures	9	9	3	3	0
CO-3	Understand the process of verification and valuation of the assets and liabilities.	9	9	1	3	1
CO-4	Know the statutory rights, duties, roles and qualification of auditors in companies.	9	3	1	3	3
CO-5	Understand the various aspects of investigation	9	1	1	3	3
Total		45	31	7	15	7
Weightage		5.16	5.26	2.03	3.42	2.63

SEMESTER -VI
EC-II (A) INDIAN FINANCIAL SYSTEM
SUB.CODE:21UCOE2A

Objective: To expose the students to various concepts in Indian Financial System.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the functions and structure of the Indian Financial System
CO-2	Recall the functions of the various financial institutions
CO-3	Remember the functions of the finance markets.
CO-4	Recall the different types of financial instruments
CO-5	Recognize the functions and importance of the regulatory authorities

Unit-I

Financial System: Introduction – Functions of a financial system – Structure of the Indian Financial System - Relationship between financial system and the economy.

Unit-II

Financial Institution: Development of Financial Institutions: Introduction –IFCI, SIDBI, EXIM BANK, NABARD – Functions – Banking – Scheduled Commercial banks – Functions. Non-Banking Finance Companies: Functions – Investment banks – Cooperative banks – Functions

Unit-III

Financial Markets: The Money market: Functions, Significance. Indian Money market - Role of RBI in the development of Money market in India - DFHI & STCI.

The Capital market: Functions – Primary Capital market and Secondary Capital market. The Primary Capital market – IPO, FPO, Book building, Public issue, Rights issue, IDR, Private placement.

The Secondary Capital market: De-mutualisation of Stock Exchanges – Functions, Development of Stock Market in India – Listing of securities – Stock Exchanges in India – BSE, NSE,OTCEI – Stock Market Index – Commodities Market in India – Foreign Exchange – Internet trading.

Unit-IV

Money market instruments: Call money, Treasury Bills, Commercial Bills, Commercial Papers, Certificate of Deposit, Repo instruments etc. Capital Market instruments: Shares, Debentures, Bonds, Derivatives – GDR, ADR, etc., - New Instruments.

Unit-V

The Securities and Exchange Board of India: Management, Powers and Functions of SEBI, Regulation and Supervision of Securities market – Investor Protection measures.

The Reserve Bank of India: Objectives, Organisation, Functions & Role of RBI in the development of the Indian Financial System.

Text Book

1. Gordon E & Natarajan K., *Financial Markets & Services*, Himalaya Publishing House, New Delhi, 2014.

Books for References

1. Bharati V Pathak, *Indian Financial System*, Pearson Publications, 2013.
2. Machiraju H R , *Indian Financial System*, Vikas Publishing House, New Delhi, 2010
3. Khan M Y, *Indian Financial System*, 2nd Edition, Tata McGraw Hill Education Private Limited, New Delhi, 2010.
4. Santhanam B., *Financial Services*, Margham Publications, Chennai, 2011.
5. Gurusamy S., *Financial Markets & Institutions*, 2nd Edition, Tata McGraw Hill Education Private Limited, New Delhi, 2010.

Course Outcomes

CO. No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Identify the functions and structure of the Indian Financial System	9	0	3	3	1
CO-2	Examine the functions of the various kinds of financial institutions	9	0	3	3	1
CO-3	Explain the functions of the financial markets.	9	0	3	3	1
CO-4	Classify the different types of financial instruments.	9	0	3	3	1
CO-5	Explain the functions and importance of the regulatory authorities	9	0	3	3	3
Total		45	0	15	15	7
Weightage		5.16	0.00	4.36	3.42	2.63

SEMESTER -VI
EC-II (B) FINANCIAL MANAGEMENT
SUB.CODE:21UCOE2B

Objective: To enable the students to know the principles and practices of managing the finance.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Know the basic concepts of financial management
CO-2	Create an awareness about capital structure and theories of capital structure
CO-3	Make them understand the cost of capital in wide aspects
CO-4	Provide knowledge about dividend policies and various dividend models.
CO-5	Develop skill on material management.

Unit-I

Financial Management: Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

Unit-II

Capital Structure: Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

Unit-III

Cost of capital: Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

Unit-IV

Dividend Policy: Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's Gordon's – M.M. Hypothesis).

Unit-V

Cash, Receivables and Inventory Management: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management – Receivables Management: Objectives – Credit Policies – Credit Terms – Collection Policies - Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level.

Pattern:**Part – A** 10 Theory Questions (2 Questions from each unit)**Part – B** One Theory Question (Either or type) from first unit only + 4 problems (Either or type) from other 4 units.**Part – C** One theory question from Unit – I and 4 problems from other four units.**Text Book**

1. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill, New Delhi, (Latest Edition).

Books for References

1. V.K. Saxena and C.D. Vashis, Essentials of Financial Management, Sultan Chand and Sons, New Delhi, (Latest Edition).
2. Brealey and Myers, Principles of Corporate Finance, Tata McGraw Hill, New Delhi, (Latest Edition).
3. Prasanna Chandra, *Financial Management Theory and Practice* - Tata McGraw Hill, New Delhi, (Latest Edition).
4. T.S. Reddy & Y. Hari Prasad & Reddy, *Financial Management*, Margham Publications, Chennai, (Latest Edition).

Course Outcomes

CO. No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Familiarize the students with the concepts, tools and practices of financial Management	9	0	3	3	1
CO-2	Learn about the capital structure and leverage concepts	9	0	3	3	1
CO-3	Understand and calculate the cost of capital	9	0	3	3	1
CO-4	Determination of dividend of the firm.	9	0	3	3	1
CO-5	Plan for an inventory management.	9	0	3	3	3
Total		45	0	15	15	7
Weightage		5.16	0.00	4.36	3.42	2.63

SEMESTER -VI
EC-II (C) FINANCIAL MARKETS AND SERVICES
SUB.CODE: 21UCOE2C

Objective: To make the students to familiarise with the financial markets and services and motivating the young investors to participate in the financial markets.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept and meaning of money market.
CO-2	Clearly understand the various financial intermediaries
CO-3	Understand the dynamics of Financial Markets
CO-4	Learn the meaning and importance of financial services
CO-5	Learn about merchant banking in India

Unit-I

Concept and Meaning of Money Market: Money Market - Call Money Market - Treasury Bills Market -Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

Unit-II

An Introduction to Financial Intermediaries: Non-Banking Financial Intermediaries – Investment Companies –Hire Purchase Finance –Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds

Unit-III

New Issues Market and Secondary Markets: New Issue Market – Meaning and Advantages– General Guidelines for New Issue – Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges – Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market – Efficient Market Theory.

Unit-IV

Financial Services–I:Factoring– Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISIL - ICRA Limited and CIBIL.

Unit-V

Financial Services–II: Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India - Merchant Banks and Commercial Banks – Services of Merchant

Bankers – Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.

Text Books

1. Bhole L.M, Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, New Delhi, 2016.
2. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, New Delhi, 2015.
3. Gurusamy S, Financial Markets and Institutions, S. Vijay Nicole Imprints (P) Ltd Chennai, 2015.
4. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, Mumbai, 2011.

Books for References

1. Jeff Madura, Financial Markets and Institutions, 5th Edition, South- Western College Publishing, 2011.
2. Khan, M.Y, Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi, 2012.
3. Gupta S.P, Statistical Methods, Sultan Chand Publication, New Delhi, 2012.
4. Kothari C.R, Research Methodology Methods and Techniques, New Age International Publications, New Delhi, 2016.

Course Outcomes

The learners

CO. No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the instruments of the money and bond markets.	9	0	3	3	1
CO-2	Demonstrate a critical understanding of the various modes of lending of finance for different needs both corporate and individual and role of financial intermediaries	9	0	3	3	1
CO-3	Describe them aware about the primary and secondary markets.	9	0	3	3	1
CO-4	Understand the concepts and basics of the various financial services	9	0	3	3	1
CO-5	Understand the role of Merchant bankers , the appraisal of the projects done by them, and the importance of the Underwriting and the working of the Stock exchanges	9	0	3	3	3
Total		45	0	15	15	7
Weightage		5.16	0.00	4.36	3.42	2.63

SEMESTER- VI
EC-III (A) HUMAN RESOURCES MANAGEMENT
SUB.CODE:21UCOE3A

Objective: To enable the students to understand the importance of HRM in an organization and to familiarize the students with the processes and mechanism of managing human resources.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the importance and characteristics of Human Resource Management.
CO-2	Understand and evaluate the concept and the process of Human Resource Planning.
CO-3	Analyses the methods of Recruitment and the factors affecting Recruitment.
CO-4	Understand the different methods of Training and Development.
CO-5	Understand and evaluate various Performance Appraisal techniques and compensation plans.

Unit – I

Introduction: HRM –objectives- importance – Characteristics –Qualities of a good HR Manager – Changing roles of HR Managers – Difficulties and challenges faced by HR managers.

Unit – II

Human Resource Planning: Concept of HR planning – Characteristics – Steps in HR planning – HR Capital - Job Analysis – Succession Planning – Auditing of HR resources - Preparation of HR plans –Dealing with surplus and deficit human resource – Attrition management & retention management.

Unit – III

Talent Acquisition: Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Green recruitment – Selection Process –Types of Testing – Kinds of employment interview – Medical Screening – Appointment Order.

Unit – IV

Training and Development: Definition and purpose of training – Distinction between training and development – Assessing training needs – Steps in training – On the job and Off the job training – Evaluation of training effectiveness – Career development – Process of career development – measures for effective Career Development.

Unit – V

Compensation and Performance: Wage & Salary Administration: Compensation Plan – Job Evaluation – Individual – Group – Incentives – Bonus – Fringe Benefits – Performance Appraisal – Meaning - Need and Importance – Objectives – Methods and Modern Techniques of Performance Appraisal – Requisite of Good Appraisal Plan – Problems in Performance Appraisal.

Text Books

1. Durai Pravin, *Human Resource Management*, Pearson Education, New Delhi, 2010.
2. Gupta C.B, *Human Resource Management*, Sultan Chand and Sons, 14th Edition, New Delhi, 2012.
3. Aswathappa K, *Human Resource Management*, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2010.

Books for References

1. Jyothi P & Venkatesh D.N, *Human Resource Management*, Oxford University Press, New Delhi, 2006.
2. Mamoria C.B, & Rao V. S. P, *Personnel Management (Text and Cases)*, Himalaya Publications, New Delhi, 2012.
3. Gary Dessler, *Human Resource Management*, Pearson, New Delhi, 2013.

Course Outcomes:

The learners

CO No.	Course Outcomes					
		PO1	PO2	PO3	PO4	PO5
CO-1	Understand the fundamentals of HR.	9	0	9	9	9
CO-2	Learn the tactics for employee relations and avoid attrition	9	3	9	9	9
CO-3	Analyze the real time implications of an interview	0	9	9	3	3
CO-4	Acquire skill based mechanism	9	3	9	9	9
CO-5	Identify the role of employee with measure of incentives	9	0	9	9	9
Total		36	15	45	39	39
Weightage		4.13	2.55	13.08	8.90	14.66

SEMESTER- VI
EC-III (B) COMPANY LAW
SUB.CODE:21UCOE3B

Objective: To provide basic knowledge with regard to legal provisions relating to companies.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Develop a strong foundation regarding corporate laws and provisions
CO-2	Know the main objectives of this subject to provide the knowledge of company, its kind and various shares of the company.
CO-3	Provide knowledge about the managerial personnel of the companies
CO-4	Understand the meeting and resolution of a company
CO-5	To provide knowledge about winding up procedures of the companies

Unit – I

Joint Stock Company: Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents – Restriction on “Other Objects” - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

Unit – II

Share Capital and Debentures: Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares - Debentures - Meaning - Types.

Unit – III

Managerial Personnel: Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit – IV

Meetings and Resolutions: Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

Unit – V

Winding up of Company: Modes of Winding up - Winding up by the Court - Voluntary Winding up – Types – Members - Voluntary Winding up - Creditors Voluntary Winding up – National Company Law Appellate Tribunal.

Text Books

1. Kapoor, N.D, *Elements of Company Law*, Sultan Chand & Sons, New Delhi (Latest).
2. Kuchhal M.C, *Secretarial Practice*, Vikas Publishing House Pvt. Ltd., New Delhi (Latest).

Books for Reference

3. Prasanta K. Gosh and Balachandran, V, *Company Law and Practice - I &II*, Sultan Chand & Sons, New Delhi, (Latest).
4. Autar Singh, *Company Law*, Eastern book Co., Lucknow, (Latest).
5. Ashok K. Bagrial, (Latest), *Company Law*, Vikas Publishing House Pvt. Ltd., New Delhi, (Latest).

Course Outcomes:

The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the use of the memorandum of association and article of association in a company	9	0	9	9	9
CO-2	Develop knowledge on shares and debentures and its various types	9	3	9	9	9
CO-3	Identify the role of managerial personnel	0	9	9	3	3
CO-4	Outline corporate level meetings with regard to duties of company secretary, drafting correspondence, Notice, Agenda and Minutes	9	3	9	9	9
CO-5	Analyzing various winding up procedures, regulations and formalities under law	9	0	9	9	9
Total		36	15	45	39	39
Weightage		4.13	2.55	13.08	8.90	14.66

SEMESTER- VI
EC-III (C) ENTREPRENEURIAL DEVELOPMENT
SUB.CODE:21UCOE3

Objective: To impart the knowledge of entrepreneurship, entrepreneurial development programmes, government initiatives among the students.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of entrepreneurship and related initiatives
CO-2	Provide insights about the setting up of start-ups
CO-3	Familiarize with the institutional services to entrepreneur
CO-4	Gain knowledge about various financial support available to the entrepreneurs
CO-5	Adhere knowledge about various subsidies and incentives of the Governments

Unit – I

Concept of entrepreneurship: Definition Nature and characteristics of Entrepreneurship – Function and type of entrepreneurship – phases of EDP – Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KVIC and commercial banks.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Text Book

1. Anil Kumar, S., et.al., *Entrepreneurship Development*, New Age, International Publishers, New Delhi, 2011.

BOOKS FOR REFERENCE:

1. Arya Kumar, *Entrepreneurship*, Pearson, Delhi, 2012.
2. Poornima M.CH, *Entrepreneurship Development –Small Business Enterprises*, Pearson, Delhi, 2009.
3. Michael H. Morris, et.al., *Entrepreneurship and Innovation*, Cengage Learning, New Delhi, 2011.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recall the importance and role of entrepreneurship as an economic activity	9	0	9	9	9
CO-2	Explain the various process of setting up a start-up	9	3	9	9	9
CO-3	Outline the various institutional services to entrepreneur	0	9	9	3	3
CO-4	Analyze the various financial institutions available to support entrepreneurs	9	3	9	9	9
CO-5	List the various subsidies and incentives available for entrepreneurs	9	0	9	9	9
Total		36	15	45	39	39
Weightage		4.13	2.55	13.08	8.90	14.66

SEMESTER-VI
GS- GENDER STUDIES
SUB.CODE:18UGS

Objectives:

- To make boys and girls aware of each other's strengths and weakness.
- To develop sensitivity towards both genders in order to lead an ethically enriched life.
- To promote attitudinal change towards a gender balanced ambience and women empowerment.

Unit-I

Concept of Gender: Sex – Gender –Biological Determinism – Patriarchy– Feminism – Gender Discrimination – Gender Division of Labour –Gender Stereotyping –Gender Sensitivity – Gender Equity- Gender Mainstreaming – Empowerment.

Unit-II

Women's Studies Vs Gender Studies: UGC's guidelines – VII to XI Plans –Gender Studies: Beijing Conference and CEDAW- Exclusiveness and inclusiveness.

Unit-III

Areas of Gender Discrimination: Family – Sex Ratio – Literacy – Health – Governance – Religion – Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment –State Policies and Planning.

Unit-IV

Women Development and Gender Empowerment: Initiatives – International Women's Decade – International Women's Year- National Policy for Employment of Women – Women Empowerment Year 2001– Mainstreaming Global Policies.

Unit-V

Women's Movements and Safeguarding Mechanism: In India National/ State Commission for Women (NCW) – All Women Police Station – Family Court – Domestic Violence Act – Prevention of Sexual Harassment at Work Place – Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – 73rd and 74th Amendment for PRIS.

Books for References

1. Bhasin Kamala, understanding Gender: Gender Baics, New Delhi: Women Unlimited, 2004
2. Rajadurai S.V. Geetha V.Themesed in Caste Gender and Religion, Tiruchirappalli, Bharathidasan University,2007.

3. Gender Studies – □□□□□□□□□□-□□□□□□. □□. □□□□□□□□-New Century Books House.

Non-Major Elective –Courses offered to the other Department

NME-I – PRINCIPLES OF MARKETING

SUB. CODE:

Objective: To enable the students to understand and analyze the various concepts of marketing and give awareness on the modern trends in marketing.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Conceptualize an idea about marketing and related terms
CO-2	Provide insight about various functions of marketing
CO-3	Analyze various components of marketing mix
CO-4	Understand various concepts relating to consumer behaviour
CO-5	Understand the importance of marketing and Government

Unit-I

Marketing: Definition of market and marketing – Importance of marketing –Modern Marketing concept – Global Marketing –E-marketing –Tele marketing – Marketing Ethics – Career Opportunities in Marketing

Unit -II

Marketing functions: Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

Unit -III

Marketing Mix: Product mix –Meaning of Product –Product life cycle –Branding – labelling – Price Mix – Importance – Pricing objectives – Pricing strategies –Personal selling and Sales Promotion – Place mix – Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

Unit -IV

Consumer Behaviour: Meaning –Need for studying consumer behaviour – Factors influencing consumer behaviour – Market segmentation – Customer Relations Marketing

Unit -V:

Marketing and Government: Bureau of Indian Standards – Agmark – Consumerism – Consumer Protecting – Rights of consumers – Green Marketing –Forward Trading in Commodities – Marketing Information System.

Text Books

1. Philip Kotler & Gary Armstrong., *Principles of Marketing.*, Pearson Education, Seventeenth edition, 2018.
2. Gupta C.B., Nair Rajan, *Marketing Management*, Sultan Chand & Sons, New Delhi, 2016.

Books for References

1. R.S.N. Pillai & Bagavathi, *Modern Marketing: Principles and Practices*, S. Chand & Co Ltd., New Delhi, 2013.
2. Jayasankar J, *Marketing*, Margham Publication, Chennai, 2013.

Course Outcomes:

The learners

CO No.	Course Outcomes
CO-1	Defining the various concepts and terms related to marketing
CO-2	Explaining about various marketing functions
CO-3	Identifying the marketing mix and its elements
CO-4	Understanding terms of consumer behaviour and examined about different concepts related to consumers
CO-5	Understanding different provisions related to trends in emerging markets

Non-Major Elective –Courses offered to the other Department

NME-II INVESTMENT BASICS

SUB. CODE:

Objective: Envisions the fundamentals of investment, security markets and analysis for better investment planning.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of savings and investments in financial markets.
CO-2	Understand the various schemes of banks and post office
CO-3	Understand Mutual funds, Life insurance and investing in New fund offers
CO-4	Understand the importance of real assets
CO-5	Understand the features of corporate securities

Unit-I

Introduction to Investments: Savings Vs Investment – Importance of savings and investment – Factors determining interest rates, Simple interest and Compound interest – Assets available for investment – Financial Vs Non-financial assets – Important attributes of various asset classes - Safety, Risk, Liquidity and Yield.

Unit -II

Bank& Post office deposits and certificates: Introduction to Bank Deposits, Types of Deposit Accounts, Strategies of mobilizing deposits, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians, Deposit Insurance – Post office Investment Savings schemes – Advantages

Unit -III

Mutual Funds, Life Insurance and Provident Fund: Concept and structure of mutual funds in India; AMC; Types of funds. Life Insurance and Provident fund schemes: Type of life insurance policy. Provident Funds: Kinds of provident funds - Equity Linked Savings Schemes (ELSSs) - Pension Plan

Unit -IV

Real assets: Real estate – Bullion market- Introduction of exchange traded funds, Market making by authorized Participants; Creation Units; Portfolio deposits and cash Component. Investments in commodities, real estate, agricultural land, machinery and oil.

Unit -V:

Corporate Securities: Salient features of debt fund; Concept of interest rate and credit risk; Pricing of debt instrument. Liquid Funds Salient features of liquid fund; Floating rate scheme and portfolio churning in liquid funds.

Text Books

1. Natarajan L, *Investment Management*, Margham Publications, Chennai, 2016.
2. Avadhani VA, *Investment and Securities Market in India*, Himalaya Publishing House, Mumbai, 2014.

Books for References

1. Punithavathi Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. ltd, New Delhi, 2013.
2. Bhalla VK, *Security Analysis and Portfolio Management*, S.Chand and Company Ltd, New Delhi, 2014.

Course Outcomes:

The learner is able to

CO No.	Course Outcomes
CO-1	Gain knowledge about investment basics
CO-2	Compare the investment in banks and post office
CO-3	Acquire practical knowledge about mutual funds, LIC and provident fund
CO-4	Apply the knowledge in real estate and bullion markets
CO-5	Analyse the features of various corporate securities