ANNAMALAI UNIVERSITY

108 - B.Com. (GENERAL)

Programme Structure and Scheme of Examination (under CBCS)
(Applicable to the candidates admitted in Affiliated Colleges in the academic year 2022 -2023 ONLY)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
		SEMESTER – I					
22UTAML11	I	Language Course - I : Tamil-I	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOMC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UCOMC14		Core Course - II : Business Oganisation	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UCOMS17		Skill Based Course I: Principles of Marketing	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	**30**	**21**			**700**
		SEMESTER – II					
22UTAML21	I	Language Course - II : Tamil-II	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOMC23	III	Core Course - III : Financial Accounting II	5	4	25	75	100
22UCOMP24		Core Practical – I : Computer Application in Business	4	3	40	60	100
		Allied Course – II	4	3	25	75	100
22UCOMS26		Skill Based Course II: Advertising and Salesmanship	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	1	1	25	75	100
22UNMSD01	IV	Language Proficiency for Employability: EFFECTIVE ENGLISH	2	2	25	75	100
		Total	**30**	**22**			**900**
		SEMESTER – III					
22UTAML31	I	Language Course - III: Tamil-III	5	3	25	75	100
22UENGL32	II	English Course - III: English Through Literature - I	5	3	25	75	100
22UCOMC33	III	Core Course VI Corporate Accounting I	4	4	25	75	100
22UCOMC34		Core Course VII: Business Communication	4	4	25	75	100
		Core Practical II: Banking Theory and Law	3	-	-	-	-
22UCOMA36		Allied Course - III:	3	3	25	75	100
22UCOME37		Internal Elective I:	4	4	25	75	100
22UCOMN38	IV	Non-Major Elective: I:	2	2	25	75	100
		Total	**30**	**23**			**700**

		SEMESTER – IV					
22UTAML41	I	Language Course - IV: Tamil-IV	5	3	25	75	100
22UENGL42	II	English Course - IV: English Through Literature - II	5	3	25	75	100
22UCOMC43	III	Core Course - X: Corporate Accounting II	4	4	25	75	100
22UCOMC44		Core Course - XI: Company Law and Secretarial Practice	4	4	25	75	100
22UCOMP45		Core Practical –II: Banking Theory and Law	2	3	25	75	100
22UCOMA46		Allied Course - IV:	3	3	25	75	100
22UCOME47		Internal Elective - II:	3	3	25	75	100
22UCOMN48	IV	Non-Major Elective – II:	2	2	25	75	100
22UNMSD02	IV	MS-Office Essentials	2	2	25	75	100
		Total	**30**	**27**			**800**
		SEMESTER – V					
22UCOMC51	III	Core Course - VIII: Cost Accounting I	5	5	25	75	100
22UCOMC52		Core Course - IX : Income Tax Law and practice I	6	5	25	75	100
22UCOMC53		Core Course - X: Entrepreneurial Development	6	5	25	75	100
		Core Practical III: Digital Marketing Theory	4	-	-	-	-
22UCOME55		Internal Elective - III:	4	4	25	75	100
22UCOMS56	IV	Skill Based Course – III: E-Commerce	3	2	25	75	100
22UGENS57	IV	Gender Studies	2	1	25	75	100
		Total	**30**	**22**			**600**

		SEMESTER – VI					
22UCOMC61		Core Course - XI: Cost Accounting II	6	5	25	75	100
22UCOMC62		Core Course - XII: Income Tax Law and practice II	6	5	25	75	100
22UCOMC63		Core Course - XIII: Management Accounting	6	4	25	75	100
22UCOMP64		Core Practical – III: Digital Marketing Practical	5	3	25	75	100
22UCOME65		Internal Elective - IV :	4	3	25	75	100
22UCOMS66	IV	Skill Based Course – IV: Customer Relationships Management	3	2	25	75	100
22UEXTA67	V	Extension Activities	-	1	100	-	100
22UNMSD03	IV	**Mutual Funds / Insurance**		2	25	75	100
		Total	**30**	**25**			**600**

List of Allied Courses
(Choose 1 each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22UECOA01	Business Economics – I	4	3	25	75	100
	22UBUMA01	Business Mathematics	4	3	25	75	100
	22UCOMA02	Consumerism	4	3	25	75	100
II	22UECOA03	Business Economics – II	4	3	25	75	100
	22UCOMA06	Brand Management	4	3	25	75	100
	22UCOMA09	Investment Management	4	3	25	75	100
III	22UCOMA03	Business Environment	3	3	25	75	100
	22UCOMA36	Principles of Insurance	3	3	25	75	100
IV	22UCOMA29	Office Management	3	3	25	75	100
	22UCOMA30	Export Trade & Documentation	3	3	25	75	100

List of Internal Elective Courses)(Choose 1 out of 3 in each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
III	22UCOME37-1	Business Law	4	4	25	75	100
	22UCOME37-2	Financial Services	4	4	25	75	100
	22UCOME37-3	Modern Banking	4	4	25	75	100
IV	22UCOME47-1	Innovative Management	3	3	25	75	100
	22UCOME47-2	Business Statistics	3	3	25	75	100
	22UCOME47-3	Business Management	3	3	25	75	100
V	22UCOME55-1	Working Capital Management	4	4	25	75	100
	22UCOME55-2	Practical Auditing	4	4	25	75	100
	22UCOME55-3	Principles of Cooperative Societies	4	4	25	75	100
VI	22UCOME65-1	Human Resource Management	4	3	25	75	100
	22UCOME65-2	Goods and Service Tax	4	3	25	75	100
	22UCOME65-3	Financial Management	4	3	25	75	100

List of Non-Major Elective Offered to Other Department

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
III	22UCOMN38	Elements of Accounting	2	2	25	75	100
IV	22UCOMN48	Principles of Commerce	2	2	25	75	100

PROGRAMME OUTCOMES

1. To enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.

2. To provide Professional, inter personal and entrepreneurial skill for economic and social growth.

3. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

4. Students will be able to do their higher education and can make research in the field of finance and commerce and can independently start up their own Business

5. To strengthen their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

SEMESTER: I CORE: I PART: III	22UCOMC13: FINANCIAL ACCOUNTING - I	HOURS: 4/W CREDIT: 4

COURSE OBJECTIVES

1) To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
2) To gain expertise in the preparation of the Final Accounts as per the Accounting Standards
3) To provide knowledge on accounting for Depreciation
4) To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement
5) To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

Unit I: Introduction **Hours: 12**

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II: Final Accounts **Hours:12**

Meaning of Final Accounts– preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

Unit III: Depreciation **Hours:12**

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

Unit IV: Bill of Exchange and Bank Reconciliation Statement **Hours:12**

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

Unit V: Singe Entry System **Hours: 12**

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

COURSE OUTCOMES

After the completion of the course, the learner would be able to:

1) Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
2) Apply analytical and technical skills in the preparation of Final Accounts
3) Identify and familiarize the different methods of depreciation accounting
4) Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
5) Acquire knowledge on preparing the accounts in Single Entry system (Murthy, 2019)

Text Books

1) Jain, S., & Narang, K. (2020). *(2020) Financial Accounting.* New Delhi, India: Kalyani publishers.
2) Reddy, T.S. & Murthy A., , (2020) *Financial Accounting* . Chennai, India: Margham Publications,
3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting,* New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

1) Gupta . R.L. & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
2) Gupta R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I,* New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I PART:III	22UCOMC14: BUSINESS ORGANISATION	HOURS: 4/W CREDIT: 4

COURSE OBJECTIVES

1) To understand the concept of business and profession
2) To identify the different forms of business organization
3) To analyse the factors influencing the business location.
4) To appraise the working of chamber of commerce and trade associations
5) To evaluate the difference between IC, MNC, GC and TNCs6)

Unit I: Introduction **Hours: 15**

Business–Meaning–Characteristics-Objectives- Criteria for Success in Modern Business –Classification of Business - Profession- Meaning - Distinction between Business and Profession

UNIT–II: Forms of Business Organization **Hours: 15**

Sole Trader– Partnership firm-concepts of Limited Liability Partnership firm, Cooperative Societies-Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

UNIT-III: Location of Industry **Hours: 15**

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm.

UNIT-IV: Business Combination **Hours: 15**

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

UNIT-V: Multinational Corporations (MNC's) **Hours: 15**

Definition- Distinction among IC, MNC, GC and TNC-Characteristics of MNC's-cultural impact of MNC's - Factors contributed for the growth of MNC's– Advantages and Disadvantages of MNC's–Control over MNC's–Organization Design and Structure of MNC's.

COURSE OUTCOMES

After the completion of the course, the student would be able to:

1) Familiarize with Modern Business and Profession.
2) Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3) Acquire knowledge about the locational advantages.
4) Understand different forms of business combination and their relative merits.
5) Distinguish and outline the characteristics of MNCs, GC and TNCs.

Text Books

1) Dinkar Pagare (2020) *Business Organization & Management*, New Delhi, India: Sultan Chand & Sons,.
2) Gupta, C.B. (2020) *Business Organization & Management*, New Delhi, Sultan Chand & Sons,
3) Reddy P.N & SS Gulshan, *Business Organization*, New Delhi: Eurasia Publishing House (Pvt) Ltd,

Supplementary Readings

1) Balaji C D & D. G. Prasad, (2020) *Business Organisation*, Chennai, Margham Publications.
2) Kathiresan & Dr Radha, (2021) *Business Organisation*, Chennai, Prasana Publishers.
3) Y.K. Bhushan, (2021) *Fundamentals of Business Organisation*, New Delhi, Sultan Chand & Sons.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

SEMESTER: I CORE PRACTICAL: I PART:III	COMPUTER APPLICATION IN BUSINESS	HOURS: 4/W

COURSE OBJECTIVES

1) To acquire and apply the computer applications in different aspects of business
2) To get an insight knowledge on Ms-office,Ms-excel.
3) To know the database maintenance in every type of applications.
4) To analyse the various types of charts in Ms.Excel
5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMMES

MS-WORD

1) Text Manipulations.
2) Usage of Numbering, Bullets, Tools and Headers.
3) Usage of Spell Check and Find and Replace.
4) Text Formatting.
5) Picture Insertion and Alignment.
6) Creation of Documents Using Templates.
7) Creation of Templates.
8) Mail Merge Concept.
9) Copying Text and Picture From Excel.
10) Creation of Tables, Formatting Tables.

MS-EXCEL

1) Creation of Worksheet and Entering Information.
2) Aligning , Editing Data in Cell .
3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
4) Changing of Column Width and Row Height (Column and Range of Column).
5) Moving, copying, Inserting and Deleting Rows and Columns.
6) Formatting Numbers and Other Numeric Formats.
7) Drawing Borders Around Cells.
8) Creation of Charts Raising Moving
9) Changing Chart Type.
10) Controlling the Appearance of a Chart.

COURSE OUTCOMES

After the completion of course, the students would be able to:

1) Work with the required skills in Ms Office for office administration.
2) Work with the required set in MS Excel.
3) Use various math functions of MS Excel in business calculation.
4) Work with draw graphs using MS Excel.
5) Extract data using filter option in MS Excel.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I PART: III	22UECOA01: BUSINESS ECONOMICS- I	CREDITS:3 HOURS:5/W

COURSE OBJECTIVES

1) To expose students to economic concepts and analytical approach.
2) To make them understand the role and responsibilities of business.
3) To make them to apply economic concepts in decision making.
4) To make them acquire knowledge about economic concepts which are used in business.
5) To make them apply economic concepts to different economic and business conditions.

Unit I: Nature and Scope of Business Economics

Meaning and scope of Business Economics- objectives of business- role and responsibilities of business-Micro economics and Macroeconomics- meaning and scope- interdependence between the two.

Unit II: Utility Analysis

Utility- meaning and types – cardinal utility analysis – law of diminishing marginal utility - law of equi – marginal utility – ordinal utility analysis – indifference curves – meaning and properties – budget line – consumer equilibrium using indifference curves .

Unit III: Demand and Supply Analysis

Meaning – determinants of demand - law of demand – exceptions to law of demand – supply - meaning – law of supply – elasticity of demand – price, income and cross elasticity of demand – methods of measuring elasticity of demand – importance of elasticity of demand.

Unit IV: Demand forecasting

Demand forecasting – definition – objectives – forecasting techniques – importance of demand forecasting.

Unit V: Production function

Meaning – short run and long run production functions – law of variable proportion – laws of returns – Cobb-Douglas production function

COURSE OUTCOMES

After the completion of the syllabus the students

1) Understand the meaning and importance of business economics and role of business
2) Understand cardinal and ordinal utility analysis
3) Get knowledge about demand, supply and elasticity of demand
4) Get knowledge about demand forecasting and use in business
5) Understand production function and laws.

Text Books

1) Sankaran.S- *Business Economics (6 th ed)*- Margam Publication-Chennai
2) Ahuja.H.L-*Business Economics*- Sultan Chand& Sons-New Delhi
3) Chaudhary.C.M-*Business Economics*- RBSA Publishers-Jaipur

Supplementary Readings

1) Mithani. D.M& Murthy-*Fundamentals of BusinessEconomics*- Himalaya Publishing House-New Delhi
2) Cauvery- *Managerial Economics*- S.Chand-New Delhi
3) Sundaram.K.P.M and Sundaram .E.N-*Micro Economics*-S.Chand –New Delhi

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	3	2	3
CO3	3	2	2	3	3
CO4	2	2	2	2	2
CO5	3	2	2	3	3

1-LOW 2- MEDIUM 3- HIGH

SEMESTER – I ALLIED-I	22UBUMA01: BUSINESS MATHEMATICS	HRS – 4/W CREDIT – 4

(For All B.COM. Except B.COM (Cooperation) - I Year)

COURSE OBJECTIVES

The course aim is to introduce the concepts of operations on set and applications, to study the characteristic of analytical geometry, differential calculus, matrices and commercial arithmetic.

UNIT - I: SET THEORY

Basic concepts – Subsets – Operations on sets Applications – Cartesian Product – Relation – Properties of relation - Functions.

UNIT – II: ANALYTICAL GEOMETRY

Distance – Slope of a straight line – Equation of Straight line-Point of Intersection of two lines – Interpretation – Break even analysis – Parabolas.

UNIT – III: DIFFERENTIAL CALCULUS

Limits – Continuity –Changes in related variables-Average & Marginal concepts – Differential coefficient-Standard Forms – Simple applications to Economics.

UNIT – IV: MATRICES

Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix- Inverse of a matrix – Solution of a system of linear equation –Input output Analysis.

UNIT – V: COMMERCIAL ARITHMETIC

Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to

1) Know the basic concepts of operations on sets, relations and functions.
2) Learn to find an equations of straight line, distance, slope and interpretations.
3) Abel to find Limit, Continuity, Average and Marginal cost using differential calculus.
4) Know the operations on Matrices, inverse of Matrix, Solution of system of linear equations and Input and Output Analysis using matrices.
5) Compute percentage, simple and compound interest, Arithmetic and Geometric series and solve Simultaneous Linear equations.

Text Books

1) Contents and Treatement as in "An Introduction to Business Mathematics", V. Sundaresan, S. D. Jaya Seelan, S. Chand & Company Ltd, New Delhi(2003).
   Unit-I: Chap:2 (Sec: 2.1 – 2.7), Pages(34-62)
   Unit-II: Chap:1 (Sec: 1.1 –1.8), Pages(1-33)
   Unit-III: Chap:3 (Sec: 3.1–3.6,3.11),Pages(75-91),Pages(116-123)
   Unit-IV: Chap:8 (Sec: 8.2-8.7),Pages(285-328)
   Unit-V: Chap:7 (Sec: 7.1,7.2,7.3,7.5),Pages(229-258),Pages(269-272).

Supplementary Readings

1) "Business Mathematics", Qazi Zameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi (1995).
2) "Business Mathematics", V. K. Kapoor, S. Chand & Company Ltd, New Delhi (1994).
3) "Business Mathematics" P.R.Vittal , Margham Publications.

OUTCOME MAPPING

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	2	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	2	3	3	3	2

1-Low 2-Moderate 3- High

SEMESTER: I ALLIED: I PART:III	22UCOMA02: CONSUMERISM	CREDITS:3 HOURS:4/W

COURSE OBJECTIVES

1) To make students to acquire knowledge of consumerism.
2) To understand the fundamentals of Consumerism.
3) To know the Consumer ProtectionAct,1986 and Consumer Protection Act 2006 (Amendments.)
4) To gain knowledge Consumer Protection Council.
5) To enable the redressal of consumer grievances.

Unit–I Introduction

Definitions of the term:-Consumer – Types of Consumer Appropriate authority –Complainant–Consumer dispute–Restrictive Trade Practice.

Unit– II Consumer Protection Act 1986

Introduction of Consumer Protection Act1986–Objectives -Consumer Protection Act 2006 (Amendments)–Salient features.

Unit–III Various forms of Consumer Rights

Thevarious Consumer Rights: -Right to Safety, Right to Information, Right to Choose, Right to be heard–Right against exploitation–Right to Consumer Education.

Unit–IV Consumer Protection Council

Consumer Protection Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum.

Unit– V Redressal of consumer grievances

Redressal of consumer grievances- Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission, National Commission.

COURSE OUTCOMES

At the end of the course, the students would be able to:

1) Understand the basic fundamentals of Consumerism
2) Apply the fundamentals of Consumer Protection Act and its Amendments.
3) Appraise various forms of consumer rights.
4) Evaluate the composition and powers of Consumer Protection Council.
5) Analyse the procedures for filing of complaints with various levels of Consumer forums.

Text Books

1) D. Regasurya Rao , Lecture on Tort and Consumer Protections Law, Asia Law House Hyderabad.
2) Prof. Rakesh, Consumer Protection Laws, Central – Law Agency
3) Khanna, Consumer Protection (Amendment) Act 2002, S. Chand & Sons. 2012.

Supplementary Readings

1) Dr.V.K.Agarwal, Consumer Protection (Law & Practice) Bharat Law House Pvt. Ltd
2) H.D.Pithawalla, The Consumer Protection Act 2019, C. Jamnadas & Co
3) Avtar Singh, Consumer Protection (Law & Practice), Eastern Book Co.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	2	3	2	3
CO3	2	3	2	2	3
CO4	2	3	3	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2 – Moderate, 3 – High

SEMESTER: I SKILL BASED: I PART III	22UCOMS17: PRINCIPLES OF MARKETING	CREDIT: 2 HOURS: 2/W

COURSE OBJECTIVES

1) To conceptualize an idea about marketing and related terms
2) To provide insight about various forms and types of marketing
3) To analyze various components of Promotion
4) To understand various concepts relating to Pricing
5) To introduce the components of marketing mix

Unit I :Introduction **Hours: 6**

Meaning of market – classification of markets- meaning and definition of marketing features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing

Unit II: Market Segmentation **Hours:6**

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

Unit III: Marketing Mix **Hours:6**

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle

Unit IV: PRICING **Hours:6**

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

Unit V: PROMOTION **Hours:6**

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations -Advertising copy -Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

1) Know the basic principles and practices of marketing.
2) Understand about market segmentation
3) Understand the pricing mechanism of marketing.
4) Understand the types of pricing
5) Understand the concepts of Sales Promotion

Text Books

1) Modern Marketing principles & practices, R.S.N.Pillai&Bagavathi, S. Chand & co ltd., New Delhi.
2) Marketing, Dr.Rajan Nair &SanjithR Nair, S. Chand & co ltd, New Delhi
3) Marketing an Introductory Text, Dr. N. Rajan Nair, Sultan Chand & Sons, New Delhi

Supplementary Readings

1) Marketing Management, Philip Kotler, Prentice Hall of India, and New Delhi.
2) Fundamentals of Marketing, Stanton William CherlesFutrell, TataMc Grew Hill, New Delhi.
3) L. Natarajan, Marketing, Margham Publications, Chennai

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II CORE: III PART:III	22UCOMC23: FINANCIAL ACCOUNTING - II	HOURS:5/W CREDIT:4

COURSE OBJECTIVES

1) To give an insight about Account Current and Average Due Date
2) To understand the branch accounts and its types
3) To have practical knowledge in the preparation departmental accounting
4) To familiarize with accounting procedure on Partnership – Admission and Retirement
5) To acquire practical knowledge in Partnership accounts on Dissolution

Unit I : Average Due Date and Account Current **Hours: 15**

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

Unit II: Branch Accounts **Hours: 15**

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors' system – whole sale branch system and Final account systems.

Unit III: Departmental Accounts **Hours: 15**

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

Unit IV: Partnership - Admission and Retirement **Hours: 15**

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

Unit V: Partnership – Dissolution **Hours: 15**

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

COURSE OUTCOMES

At the completion of course, the learners would be able to:

1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
2) Be familiar with the nuances of different systems of accounting followed in Branches.
3) Acquire the knowledge about Departmental Accounts.
4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

Text Books

1) Jain, S.P., Narang, K.L., (2020). *Financial Accounting.* New Delhi: India: Kalyani publishers,.
2) Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting,* Vikas Publishing House Pvt Ltd. New Delhi, India

Supplementary Readings

1) Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
2) Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I,* New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	**3**	**3**	**3**	**3**	**3**
CO2	**2**	**3**	**2**	**3**	**3**
CO3	**3**	**3**	**3**	**2**	**3**
CO4	**3**	**3**	**3**	**3**	**3**
CO5	**2**	**3**	**3**	**3**	**2**

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER : II CORE PRACTICAL: I PART: III	22UCOMP24: COMPUTER APPLICATION IN BUSINESS	CREDITS : 3 HOURS : 4/W

Lab Assignment for Computer Application in Business (Practical Only)Lab Assignment for MS Word (Model Questions)

1) Use mail merge feature of word processor to do the following: Write a letter to invitesome of your friend to attend a seminar on your college.
2) Make a resume or Bio Date
3) Prepare a company letter head using logo
4) Draft covering letter for a job along with your resume
5) Design a certificate for your college seminar in landscape mode along with border inMS word
6) Design an invoice bill using MS Word
7) Create the following documents: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
8) Prepare a table in MS word containing Serial no, Name of the Students, Subject Name, and Total
9) Copy a document to a new document and align paragraph, line spacing, font size onthe new document

Lab Assignment for MS EXCEL (Model Questions)

1) Create a student worksheet containing roll numbers, name, sex, address email andphone number
2) Create an invoice design using MS Excel
3) Create a worksheet for students contain Name, Subject Name, Total Average mark fora student and overall percentage of Subject.
4) Create a table in worksheet

Name	Quantity	Price	Gross	Discount5%	Net
Rice	500	40			
Wheat	500	35			
Oil	250	170			
Sugar	300	40			

Use the forumala and drag for other cells

5) Enter the data in worksheet

Department	Marks
English	80%
Commerce	90%
Maths	85%
Computer Science	70%

Based on these data draw chart (Pie, Bar, Line etc)

6) Create the following in Worksheet

Roll No.	Employee Name	Basic	DA	Gross Salary

Use Formula for the calculation of DA and Gross Salary

Sort the items in descending order depending upon the gross salary Create a Bar chart to show Name and Gross Salary

7) Create the following Spreadsheet

Roll No.	Name	Marks	Grade

Assign Grade using conditioning – "if"

8) Principal Amount: 2,00,000 Rate of interest : 5% Time period : 10 years Amount to be paid: ?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8%; b) Time period to 5 Years and3 Years.

9) Draw a Bar diagram for your class showing number of pass and fail for each subject.

Lab Assignment for MS POWERPOINT (Model Questions)

1) Prepare a power point side for your department including Vision mission Objectives of the department, Students Strength, Faculty Profile, Alumni of the department
2) Prepare a power point side for Unit 1
3) Prepare a power point side for college including Vision mission Objectives of the College, Students Strength, Faculty Profile, Alumni Details, Facilities, Library
4) Prepare a PowerPoint side based on your resume.
5) Prepare a PowerPoint side for your subject based on teachers' discretion.

Lab Assignment for INTERNET (Model Questions)

1) Download a File on "Internet" from a website by using a search engine
2) Book Online Tickets to Chennai. (Train and Bus)
3) Using Search Engine, down load information on Benefits of Yoga.
4) Open an email account in your names
5) Write e-mail to Pradip by marking a blind copy to ramu
6) Select two electronics items by e-shopping.
7) Register yourself on job portal (nakuri.com)
8) Download a Three PDF for any of your subject on internet
9) Download information about greatness of Himalayas for tourism interest

University Examination: Practical Only
Question Pattern : Internal (40 Marks) External (60 Marks)

SEMESTER:II PART: III	22UECOA03: BUSINESS ECONOMICS II	CREDITS:3 HOURS:5/W

COURSE OBJECTIVE

1) To make students to understand about the cost and revenue concepts
2) To make them understand pricing under different market structures
3) To give them knowledge about theories of distribution
4) To make them understand the different pricing methods
5) To make them understand the techniques of capital budgeting

UNIT I: Cost and Revenue Analysis

Different types of costs-cost and output relation - TC, AC and MC- short run and long run cost-types of revenue-revenue curves under different market structures.

UNIT II: Market Structure

Types of market-features-price and output determination under perfect competition (short run and long run)-monopoly-monopolistic competition-oligopoly

UNIT III: Theories of Distribution

Meaning and types of distribution- theories of distribution-Marginal productivity theory-modern theory- theories of profit

UNIT IV: Pricing Methods

Different Pricing methods- full cost pricing-target pricing-marginal cost pricing-going rate pricing-customary pricing-differential pricing-pricing of new products-pricing of public utilities

UNIT V: Capital Budgeting

Meaning and need for capital budgeting- forms of capital budgeting-problem-requisites of good capital budgeting.

COURSE OUTCOME

After the completion of the course the students would be able to

1) Understand cost and revenue concepts
2) Gain knowledge about pricing under different market conditions
3) Get knowledge about theories of distribution and determination of profit
4) Learn about the pricing methods
5) Analyse capital budgeting

Text Books

1) Sankaran.S- *Business Economics (6 th ed)*- Margam Publication-Chennai
2) Ahuja.H.L-*Business Economics*- Sultan Chand& Sons-New Delhi
3) Chaudhary.C.M-*Business Economics*- RBSA Publishers-Jaipur

Supplementary Readings

1) Mithani. D.M& Murthy-*Fundamentals of BusinessEconomics*- Himalaya Publishing House-New Delhi
2) Cauvery- *Managerial Economics*- S.Chand-New Delhi
3) Sundaram.K.P.M and Sundaram .E.N-*Micro Economics*-S.Chand –New Delhi

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	2	3	3	2	3
CO3	3	2	2	3	2
CO4	3	3	2	2	3
CO5	2	2	3	3	3

1-LOW 2- MEDIUM 3- HIGH

SEMESTER: II ALLIED: II PART: III	22UCOMA06: BRAND MANAGEMENT	CREDITS:3 HOURS:4/W

COURSE OBJECTIVES

1) To understand the concepts, importance and characteristics of brand
2) To develop and establish the brand positioning
3) To assess the application of brand identify, brand image and brand loyalty.
4) To evaluate the brand extension opportunities.
5) To measure the sources and outcome of brand equity.

Unit I: Introduction to Brand

Branding Concepts – Branding Challenges and Opportunities - Concepts, Importance and Characteristics of Brand Management – Branding Decision – Issues Associated with affected Brand Names.

Unit II: Brand Positioning

Origin – Meaning – Identifying and Establishing Brand Positioning – Positioning Guidelines – Defining and Establishing Brand Mantras – Internal Branding – Brand Audits.

Unit III: Brand Communication

Brand Identity – Six facets of Brand Identity – Sources of Identify – Factors affecting Brand Identity – Brand Image – Brand Personality – Value, Characteristics and Creating Brand Personality – Brand Loyalty, Retention, Brand Variety and Multiple Brand Loyalty in India.

Unit IV: Leveraging Brands

Brand Extensions - Merits & Demerits – Evaluating Brand Extension Opportunities – Extension Guidelines based on Academic Research - Reinforcing Brands - Revitalising Brands –Adjustments to the Brand Portfolio.

Unit V: Measuring Brand Performance

Developing a Brand Equity Measurement and Management System – Measuring Sources of Brand Equity – Measuring Outcomes of Brand Equity.

COURSE OUTCOMES

After completing this course, the student will be able to:

1) Understand the concepts relating to the brand and the issues associate with affected brand names.
2) Examine the process of brand positioning and its guidelines.
3) Integrate the uses of brand identify, brand image and brand loyalty.
4) Evaluate the merits and demerits brand extension and reinforce as well as revitalize brands.
5) Measure the brand performance.

Text Books

1) Ranjeet Varma, 2009, *Brand Management,* 1st Edition, University Science Press.
2) Kapferer, 2008, *Strategic Brand Management,* 4th Edition, Kogan Page, New Delhi.
3) Kevin Lane Keller, 2008, *Strategic Brand Management,* 3rd Edition, PHI/Pearson, New Delhi.

Supplementary Readings

1) Harsh Varma, 2007, *Brand Management,* 2nd Edition, Excell Books, New Delhi.
2) Subroto Sengupta, 2004, *Brand Positioning Strategies for Competitive Advantage*, 2nd Edition, Tata McGraw Hill.
3) Chandrasekar, 2006, *Product Managemen – Text and Cases,* Himalaya Publications.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3
CO2	2	3	2	3	3
CO3	2	2	3	2	3
CO4	3	2	2	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II ALLIED: II PART:III	22UCOMA09: INVESTMENT MANAGEMENT	CREDITS:3 HOURS:4/W

COURSE OBJECTIVES

1) To enable the students to apply various tools and techniques of Investment and risk management.
2) To provide knowledge on various investment avenues that benefits the individual and nation
3) To provide knowledge on security investment
4) To provide knowledge on Risk and return
5) To provide knowledge on Fundamental Analysis of investment

Unit I : Introduction

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for investment program- stages in investment - investors classification.

Unit II: Security Investment

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds.

Unit III: Non Security Investment

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

Unit IV: RISK AND RETURN

Meaning- Historical and Expected return- Types of risk- Measurement of risk

Unit V: Fundamental And Technical Analysis

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

1. Understand the Fundamentals of Investment
2. Gain Knowledge pertaining to Security Investment.
3. Acquire Knowledge about Non Security Investment.
4. Impart knowledge on Scientific reasoning about Risk and Return.
5. Familiarize the Reflective thinking through Fundamental and Technical Analysis

Text Books

1) Investment Management, Preeti Singh, Himalaya Publishing House. New Delhi. 2014
2) Investment Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw - Hill Publishing Company Limited, New Delhi
3) Investment Management Security Analysis and Portfolio Management, Natarajan L, Margham Publication, Chennai

Supplementary Readings

1) Investment and Securities Market in India, Avadhani VA, Himalaya Publishing House, Mumbai
2) Investment Management, Security Analysis and Portfolio Management, Bhalla VK, S.Chand and Company Ltd, New Delhi
3) Investment Management, Yogesh Maheswari, PHI Learning Pvt.Ltd,New Delhi

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II SKILL BASED: II PART:III	22UCOMS26: ADVERTISING AND SALESMANSHIP	CREDIT: 2 HOURS: 2/W

COURSE OBJECTIVES

1) To understand the concept of advertising
2) To enable the students to have practical knowledge about advertising agencies
3) To familiarize about recent trends in advertising
4) To have knowledge on fundamental concept of salesmanship
5) To understand the duties and responsibilities of salesmanship

Unit I : Introduction **Hours: 6**

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefit

Unit II: Advertising-Media-Agencies **Hours:6**

Advertisement copy - Advertising media- Advertising Agencies.

Unit III: Trends in Advertising **Hours:6**

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

Unit IV: Meaning and Objectives of Salesmanship **Hours:6**

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman-Qualities of Good Salesman

Unit V: Duties and Responsibilities of Salesmanship **Hours: 6**

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

1) Impart knowledge on advertising.
2) Get familiarized about advertising agencies.
3) Get familiarized about recent trends in advertising.
4) Acquire knowledge on fundamental concept of salesmanship.
5) Impart knowledge on duties & responsibilities of salesmanship.

Text Books

1) Advertising (Principles and Practices), Chunawalla K.C. Sethiax.
2) Advertising Marketing and Sales Management, G.R. Basotia N. K Sharama, Mangal Deep Jaipur.
3) Essentials of Marketing, Dr. K. Sundar, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Supplementary Readings

1) Advertising Management, Dr. M.M. Varma, R. K. Agarwal, Forward 300K Depot, New Delhi.
2) Advertising Management, Mahendra Mohan, Tata Mcgraw-hill Publishing Company
3) Modern Marketing (Principles and Practices)- R.S.N. Pillai&Bagavathi- S. Chand & Co New Delhi

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: III PART:III	22UCOMC33: CORPORATE ACCOUNTING I CORE COURSE VI	CREDIT: 4 HOURS:4/W

COURSE OBJECTIVES

1) To help the students to understand the basic concepts relating to issue and redemption of shares
2) To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business
3) To gain knowledge on profit on incorporation
4) To gain knowledge on final accounts
5) To gain knowledge on acquisition of business

Unit I : Issue Of Shares **Hours: 15**

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par, premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

Unit II: Redemption Of Preference Shares **Hours:10**

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A - Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI)

Unit III: acquisition of business **Hours:10**

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

Unit IV: Profit Or Loss Prior To Incorporation **Hours:10**

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

Unit V: Companies Final Accounts **Hours: 15**

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Understand the basic concepts relating to issue of shares and make accounting entries.
2) Make accounting entries for and redemption of preference shares
3) Be acquainted with accounting treatment for acquisition of business.
4) Understand the accounting procedures related to Profits Prior to Incorporation

5) Prepare Company Final Accounts & Company Balance Sheet.

Text Books (In API Style)

1) Corporate Accounting (Volume I) ,T.S.ReddyandA.Murthy, Margham Publications-Chennai.
2) Corporate Accounting, Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan, Sultan Chand & Sons-New Delhi.
3) Corporate Accounting - Vol.1 – Joseph - Corporate Accounting - Vol.1

Supplementary Readings

1) Advanced Accountancy (Volume I), R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons-New Delhi
2) Advanced Accounts, Vol. II, Shukla MC, Grewal TS & Gupta SC, S. Chand & Company Ltd, New Delhi
3) Corporate accounting - v. K. Goyal, Ruchi goyal - PHI Learning Pvt. Ltd

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: III PART:III	22UCOMC34: BUSINESS COMMUNICATION Core Course VII	CREDIT: 4 HOURS: 4/W

COURSE OBJECTIVES

1) To acquire knowledge about basic concepts of business Correspondence
2) To quire knowledge about business communication
3) To understand structure and layout business letter
4) To acquire the knowledge of types of business letter
5) To gain knowledge about the Letters of Application with CV, Resume

Unit I :Introduction **Hours: 15**

Features of business communication - Importance of effective communication in business - classification of communication - characteristics and Guidelines of effective business communication

Unit II: layout Of Letter **Hours:10**

Preparation of business letters - Basic principles in drafting - Appearance, structure and layout - letter style

Unit III: Types Of Business Letters **Hours:10**

Various Types of Business Letters - Letters of Enquiry - Offers, Quotations, orders, and complaints

Unit IV: Letters Of Application **Hours:10**

Letters of application - Essential Qualities - Letters of Application with CV, Resume - Application in response to an advertisement

Unit V: Business Reports **Hours: 15**

Business Reports - Importance - Characteristics - Types - Reports by individuals and committees

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Understand the basic concepts of business correspondence
2) Prepare the business letter and letter style
3) Know the different types of business letter's, offers, orders and complaints.
4) Acquire the knowledge of preparing letters of application with cv, resume etc
5) Acquire knowledge on business reports

Text Books (In API Style)

1) Business Communication, Ramesh and Pattanchetti.R, Chand&Co
2) Business Communication, Dr.K.Sundar and Dr.A.Kumara raj, Vijay Nicoles Imprints Pvt., Ltd.,
3) Business Communication, MadhukantJha, Gyan books.

Supplementary Readings

1) ShirleyTaylor, Communication for Business, Pearson Publications,NewDelhi.
2) Bovee,Thill,Schatzman,Business Communication Today, Pearson Education Private Ltd, New Delhi,
3) Penrose, Rasbery& Myers,Advanced Business Communication,South-Western, Bangalore.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3		3		
CO2			3		
CO3			3		
CO4			3		
CO5			3		

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: III ALLIED: II PART:III	22UCOMA03: BUSINESS ENVIRONMENT	CREDITS:3 HOURS:4/W

COURSE OBJECTIVES

1) To know and analysis different business environment.
2) Conduct a business analysis of the local environment.
3) Understand the major problems in Indian Economy.
4) Know about five year planning and LPG on different sectors.
5) Explain the concept of social and political responsibilities of Business.

UNIT I: Indian Business Environment:

Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment.

UNIT II: Economic Environment:

Business and economic environment – Economic Systems – Economic parameters and their impact on business – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT III: Political and Legal Environment

Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business

UNIT IV: Socio-Cultural Environment

Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.

UNIT V: Natural and Technological Environment

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

COURSE OUTCOMES

1) Understanding the basic of concept of Business Environment.
2) Gained knowledge on Economic Systems.
3) Acquired knowledge on Political and Legal Environment
4) To Inculcate the Socio-Cultural Environment
5) Obtained Knowledge on technological leadership and followership

Text Books

1) Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, Text and Cases, Himalaya Publishing House.
2) K. Aswathappa: Essentials of Business Environment, Himalaya Publishing House, New Delhi
3) Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers,Ludhiana

Supplementary Readings

1) Veena Keshav Pailwar, Business Environment, Prentice Hall of India Private Limited.
2) Dr.K.Chidambaram and Dr.V.Alagappan, :Business Environments, Vikas Publishing House Pvt Ltd**.,** New Delhi.
3) Dr.S.Sankaran, Business Environment, Margham Publications

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	2	2	3	2
CO3	2	3	3	3	2
CO4	2	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: III ALLIED: III PART:III	22UCOMA36: PRINCIPLES OF INSURANCE	CREDITS:3 HOURS:3/W

Learning Objectives

1) To educate students about the significance and purpose of insurance.
2) To enable the Knowledge about the Insurance.
3) To acquire skills about the Life Insurance and its types.
4) To know about the Fundamental principles of fire insurance.
5) To enhance knowledge about the Fundamental principles of marine insurance.

UNIT-1:Introduction **Hours: 6**

Insurance- purpose and Need - Benefits of Insurance - Functions of Insurance -Importance of Insurance-Principles of Insurance-Classification of Insurance.

UNIT-2:Life Insurance **Hours: 6**

Life Insurance - Definitions of Life Insurance, Advantages of Life Insurance – Fundamental principles of life Insurance - Procedure of taking Life.

UNIT3:Marine insurance **Hours: 6**

Marine Insurance - Definition of Marine Insurance contract- Procedure of taking marine policy - Fundamental principles of marine insurance - Warranties in marine insurance – Types of warranties-Types of marine policies, Marine policy conditions.

UNIT4: Fire Insurance **Hours: 6**

Fire Insurance- Definition of Fire Insurance contract- Procedure of taking fire policy -Fundamentalprinciplesoffireinsurance-Typesoffireinsurancepolicies-Policyconditions.

UNIT5:E-insurance in India **Hours: 6**

The Insurance Regulatory and Development Authority (IRDA) – Benefits of e-insurance-challenges of e- insurance- Problems with e-insurance policies and how to deal with them.

Course Outcomes

After the completion of the course, the students will be able to:

1) Understand the basic need for Insurance
2) Identify the advantages of Life Insurance
3) Understand the concept of marine Insurance
4) Apply the fundamentals of Marine Insurance
5) Apply the procedure of E-insurance

Text Books

1) Dr. A. Murthy, Elements of Insurance, Margham Publications.
2) E. Gordon and P.K.Gupta, Banking and Insurance, Himalaya Publishing house.
3) Dr.Sunilkumar, Banking and insurance, Calcotia Publishing Company.

Reference Books

1) M.N.Mishraand S.B.Mishra, Insurance principles and practice, S. Chand
2) Gaurav Varshney, Insurance Law, Lexis Naxis.
3) NeelamC.Gulati, Banking and Insurance Practices, Excel Books
4) Dr.BiswaMohana Jena, Principles of Banking and Insurance,Shree Vinayak Publication.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	2	2	2	3
CO3	3	3	3	2	2
CO4	3	3	2	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER : III PART : III	22UCOME37-1:BUSINESS LAW Internal Elective I	CREDIT : 4 HOURS :4/W

LEARNING OBJECTIVES

1. To understand the concept of Law.
2. To identify the various requisites of valid Contract & practices in the field of Law
3. To gain knowledge of various special contracts.
4. To apply the concepts of sale according to Sale of Goods Act.
5. To follow the latest Consumer Protection Act for filing and redressal process..

Unit I :Indian Contract Act 1872 **Hours : 12**

Law-Meaning – Objectives –.Law of Contract – Contract - Definition – Agreement and its Enforceability – Essential Elements of a Valid Contract – Classification of Contracts. Offer and Acceptance – Legal Rules as to Offer and Acceptance.

Unit II :Indian Contract Act 1872 (Other Essential Elements) **Hours : 12**

Consideration – Definition – Meaning – Legal Rules as to Consideration – Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor – Minor's Liability for Necessaries Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation -Mistake.

Unit III :Indian Contract Act 1872 (Special Contracts) **Hours : 12**

Special Contracts–Bailment and Pledge–Indemnity and Guarantee-Various Modes of Discharge of Contract–Breach of Contract–Meaning-Remedies for Breach of Contract -Quasi Contract–Types.

Unit IV :Sale of Goods Act 1930 **Hours : 12**

Sale of Goods Act 1930-Definition of Sale- Sale Vs Agreement to Sell, Goods-Condition and Warranties–Warranty Vs Guarantee-Express and Implied Conditions-"Doctrine of Caveat Emptor"-Rights of Unpaid Seller.

Unit V:Consumer Protection Act 2019 **Hours : 12**

Definitions – Consumer – Complainant – Complaint–Objectives–ConsumerProtectionCouncils: Central Council and State Council – Central Consumer Protection Authority (CCPA)-Role of Consumer Disputes Redressal Agencies: District Commission–State Commission -National Commission-Procedure of Filing Complaint.

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. CO1: Understand the frame work of Indian Contract Act 1872.
2. CO2: Analyse the other essential elements of Indian Contract 1872
3. CO3: Summarise the provisions of Special Contract sand Modes of Discharge.
4. CO4: Develop Knowledge of Sale of Goods Act 1930.
5. CO5: Explain the important provisions on Consumer Protection Act 2019.

Text Books

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, NewDelhi
2. R.S.N.Pillai & Bagavathi, Business Laws, S. Chand & Co., NewDelhi
3. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, NewDelhi

Reference Books

1. Dr.N.Premavathy, Business Law, Sri Vishnu Publications,Chennai.
2. P.C. Tulsian, Business Laws, Tata McGraw Hill, NewDelhi.
3. Balachandran. V and Thothadri. R, Business Law, Vijay Nicholes Imprint Pvt. Ltd.,Chennai

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	3	2	2	2
CO4	2	3	3	3	3
CO5	3	3	3	3	3

Match the COs with the POs and specify the correlation level,
i.e. 1 – Low, 2 – Moderate, 3 – High

SEMESTER: III PART:III	22UCOME37-2: FINANCIAL SERVICES INTERNAL ELECTIVE I	CREDIT: 4 HOURS: 4/W

COURSE OBJECTIVES

1) To enable the students to gain knowledge of business financial services.
2) To come know about various leasing finances hire purchase system.
3) To understand about the factoring services.
4) To explore the knowledge about venture capital and its legal aspects and criteria.
5) To enhance the knowledge about mutual funds and various credit rating agencies

Unit I : Introduction **Hours:12**

Financial services - meaning - Financial services and economic environment - legal and regulatory framework - financial institutions and other participants in the financial services sector - capital and money markets - Instruments - Government - Securities market - SWAP Analysis

Unit II: Leasing **Hours:12**

Introduction to leasing - legal and tax aspects - lease evaluation - Merits and Demerits - Accounting and Reporting for Lease - lease funding - Types of lease- Lease agreement - Hire purchase Vs lease - Legal aspects of Hire purchase - rights and duties of hire vendor and hire purchaser

Unit III: Factoring **Hours:12**

Factoring - Types and feature of factoring agreement - Factoring Vs Bills discounting - Services of factor - Consumer Finance and credit card services - forfeiting

Unit IV: Venture capital **Hours:12**

Venture capital - meaning and characteristics - criteria for assistance - schemes and guidelines - infrastructure financing - assessment of risk - legal aspects

Unit V: Mutual Funds **Hours:12**

Mutual funds - SEBI Guidelines - Features and types - Management structure and performance evaluation - Growth and recent trends - Investor services - Credit rating agencies - CRISIL, CARE, ICRA - Services - Criteria for rating – Symbols.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge about Financial Services, Capital and Money Markets
2) Gain effective knowledge about leasing
3) Impart knowledge about Factoring
4) Know about the Venture capital
5) Learn about the Mutual funds

Text Books (In API Style)

1) Financial Services, Dr.S.Gurusamy, Vijay Nicholes Imprint Pvt. Ltd., Chennai
2) Merchant Banking & Finance Services, Dr.V.Balu, Sri Venkateswara Publication,
3) Chennai
4) Financial Service - M. Y. Khan - Tata McGraw-Hill Education

Supplementary Readings

1) Financial Services and Stock Exchange, Dr. N. Premavathy, Sri Vishnu Publications,Chennai.
2) Financial Services and Systems, Dr.S.Gurusamy, Vijay Nicholes Imprint Pvt. Ltd., Chennai
3) Financial Services in India: Concept and Application - Sage India; First edition- Rajesh kothari

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2				
CO2					
CO3					
CO4					
CO5					

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: III PART:III	22UCOME37-3: MODERN BANKING Internal Elective I	CREDIT: 4 HOURS: 4/W

COURSE OBJECTIVES

1) 1.To enable the student to learn the concept of Banking system in India and various financialservices.
2) To understand the various banking operation.
3) To provide insight of modern banking function.
4) To understand the economical function which affect the bank.
5) To understand the concepts of Demonetization.

UNIT I: Introduction **Hours:15**

Origin of Banks- History of Banking and Development of Modern Banking, Types of Banks- Commercial Banks Vs. Investment Banks; Unit Banking; Schedule Vs. Non-Schedule Banks, Public Vs. Private Banks, Branch Banking, Retail Banking and Chain Banking; Function Modern Commercial Banks.

UNIT II: Bank Operation **Hours:10**

Opening of Bank account, Kwon Your Customer guidelines, Negotiable Instrument (NIs) – Definition, Characteristics of NIs, Types of NIs, Holder in due course, payment in due course, crossing of cheques, Honor and dishonor of cheques, protection to paying and collecting banker.

UNIT III: Relationship Between Banker and Customer **Hours:15**

Special types of customers, Internet Banking- Meaning Benefits, Mobile Banking, E-payment. Customer grievance, Banking Ombudsman.

UNIT IV: Modern Banking Operations **Hours:10**

Introduction to Modern Banking Operations- Transfer of Funds Under Internet Banking- Real Time Gross Time- NEFT (National Electronic Fund Transfer), E cheques; Benefits of Electronic clearing system; Universal Banking- CIBIL.

UNIT V: Demonetization and Its Impact **Hours:10**

Meaning of Demonetization- Demonetization in India – Impact or effect of demonetization- Safety measures- Legal impact of Demonetization- Post demonetization in India – Conclusion.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) GainKnowledge about the concepts of Banking system
2) Understand the function of Banks
3) Understand the role of Banks in economic development of country.
4) Acquire Knowledge about modern function of banks.
5) Gain Knowledge about e-banking and Demonetization

Text Books

1) Indian Financial System- M.Y.Khan (2011), Tata Mcgraw Hill, Delhi.
2) Banking Sector Reforms in India – Uppal, R.K & Kaur, Rampi, New Century Publication, New Delhi
3) Principles of Banking- Indian Institution of Banking, Macmillan
4) Basics of Banking- Indian Institution of Banking- Taxmann.

Supplementary Readings

1) Reserve Bank of India, Report on currency and Finance 2003-2004.
2) Reddy &Appanniah : Banking Theory and Practice
3) Natarajan &Gordon : Banking Theory and Practice

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	3	3	3	2	2
CO5	3	3	3	2	2

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: III PART:IV	22UCOMN38: ELEMENTS OF ACCOUNTING **Non Major Elective I**	CREDIT:2 HOURS:2 /W

Course Objectives

1. To facilitate the non- commerce students to have a basic knowledge in Book-Keeping and Accounting.
2. To provide basic knowledge on basis of accounting
3. To provide basic knowledge on subsidiary books
4. To provide knowledge on error on accounting
5. To provide basic knowledge on financial accounts

Unit I : INTRODUCTION

Hours:6

Need for Accounting – Definition (AICPA) – Steps – Objectives — Double Entry System - Meaning of Debit and Credit - Advantages – Limitations – Types of Accounts – Accounting Rules – Accounting Terminology – Accounting Concepts and Conventions – Meaning and Types – Accounting Equation.

Unit II: JOURNAL

Hours:6

Journal – Ledger Accounts – Trial Balance.

Unit III: SUBSIDIARY BOOKS

Hours:6

Subsidiary Books – Meaning – Types (no problems from Bills Receivable Book and Bills Payable Book but only theory) – Advantages over Journal – Ledger Accounts – Trial Balance.

Unit IV: ERRORS

Hours:6

Errors – Classification – Rectification (Rectification after the preparation of final account is excluded) – Suspense Account – Meaning and Need.

Unit V: FINAL ACCOUNTS

Hours:6

Closing and Adjustment Entries – Final Accounts with simple Adjustments.

Course Outcomes

On Successful completion of the course, student will be able

1. To gain knowledge on accounting basics
2. To gain knowledge on journal and trial balance
3. To acquire knowledge on subsidiary books
4. To acquire knowledge on finding out errors

5. To finalize final accounts

Text Books (In API Style)

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications
2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd., Chennai.
3. Financial Accounting - T.S. Reddy & Dr. A.Murthy - Margham Publications Chennai.

Supplementary Readings

1. Gupta,R.L&Radhaswamy,M,AdvancedAccounts,SulthanChand,NewDelhi.
2. Shukla&Grewal&Gupta,AdvancedAccounting,S.Chand&Co.,NewDelhi.
3. Financial Accounting - S.N. Maheshwari - S.Chand Publications

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART:III	22UCOMC43: CORPORATE ACCOUNTING II CORE COURSE X	CREDIT: 3 HOURS:3/W

COURSE OBJECTIVES

1) To enable the students to acquire knowledge in valuation of shares and goodwill
2) To enable the students to understand the Liquidation, accounting procedure and various
3) business combinations
4) To enable students to understand the concepts of amalgamation merger
5) To understand about the holding company
6) To understand about the banking company accounts

Unit I :Valuation Of Goodwill And Shares Hours: 10

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

Unit II: Internal Reconstruction Hours:10

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

Unit III: Amalgamation, Absorption Merger Hours:20

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning- Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

Unit IV: Holding Company Hours:10

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions -Unrealized profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

Unit V: Accounts Of Banking Companies Hours: 10

Accounts of Banking Companies - Rebate on bill discounted-non-Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge on shares
2) Acquire knowledge on holding company
3) Acquire knowledge on amalgamation
4) Understand about internal reconstruction
5) Acquire knowledge on bank accounts

Text Books (In API Style)

1. Corporate Accounting (Volume II) ,T.S.ReddyandA.Murthy, Margham Publications-Chennai.
2. Corporate Accounting, Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan, Sultan Chand & Sons-New Delhi
3. Corporate Accounting - Vol.1 – Joseph - Corporate Accounting - Vol.1

Supplementary Readings

1) Advanced Accountancy (Volume I), R.L.Gupta and M.Radhaswamy, Sultan Chand &Sons-New Delhi
2) Advanced Accounts, Vol. II, Shukla MC, Grewal TS & Gupta SC, S. Chand & Company Ltd, New Delhi
3) Corporate accounting - v. K. Goyal, Ruchi goyal - PHI Learning Pvt. Ltd

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:IV PART:III	22UCOMC44: COMPANY LAW & SECRETARIAL PRACTICE CORE COURSE XI	CREDIT:4 HOURS:4/W

COURSE OBJECTIVES

1) To enlighten the student's knowledge on Companies Act
2) To provide the learners an insight about Company Secretarial Practices.
3) To make the students understand the role of Company Secretary towards Company's
4) statutory provisions, rules and regulations.
5) To make the learners understand the various aspects of Company Management, meetings and reports.
6) To understand about company secretary ship.

Unit I: Formation and promotion of Companies Incorporation Hours:15

Incorporation – Meaning – Certification of Incorporation. Companies Act 2013 – Types of Companies - Memorandum of Association – Meaning - Purpose – Alteration of Memorandum – Doctrine of Ultra Virus – Articles of Association – Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management.

Unit II: Prospectus Hours:15

Definitions – Contents – Deemed Prospectus – Misstatement in Prospectus – Types of Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors - Powers of Directors – Duties and Liabilities of Directors.

Unit III: Company Meeting Hours:10

Kinds of Company Meetings – Proxy –Quorum – Chairman — Notice – Agenda – Minutes – Meetings through Video Conferencing – Resolution by circulation – AGM.

Unit IV: Winding up Hours:10

Meaning, Modes of Winding up – Compulsory Winding up by the Court – Voluntary Winding up – Types of Voluntary Winding up – Members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General).

Unit V: Company Secretary Hours: 10

Qualifications – Appointments and removal - Position of a company Secretary – Duties and Liabilities of a Company Secretary.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge on formation of company, documents required and Acts pertaining to it.
2) Prepare minutes of meeting
3) Acquire knowledge on preparing documentation of company documents
4) Know the different types of company meeting and their purpose
5) Acquire knowledge on winding up of company

Text Books (In API Style)

1) N.D.Kapoor, "Business Laws" Sultan Chand and Sons, New Delhi, 2014. 5th Edition
2) R.S.N.Pillai and Bagavathi "Business Law", S.Chand and Company, New Delhi, 3rd Edition 2014.
3) **C**M.C.Kuchaal "Mercantile Law", Sultan Chand and Sons, New Delhi, 2013, 6th Edition

Supplementary Readings

1) Advanced Accountancy (Volume I), R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons-New Delhi
2) Advanced Accounts, Vol. II, Shukla MC, Grewal TS & Gupta SC, S. Chand & Company Ltd, New Delhi
3) Corporate accounting - v. K. Goyal, Ruchi goyal - PHI Learning Pvt. Ltd

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART:III	22UCOMP45: BANKING THEORY AND LAW CORE PRACTICAL II	CREDIT: 3 HOURS: 3/W

STUDENTS HAS TO SELECT A PARTICULAR BANK AND SUBMIT THE FOLLOWING AS A PRACTICAL REPORT

Practical and Theories
(40-Internal :60- External)

BANKS

- **Overview of Commercial Banks, Co-operatives Banks**

- **Type of Accounts**
  1. **Account Opening procedure –** Individual, Partnership, HUF, Society and Cooperative (Select anyone)
  2. **Documents requirement –** All type of Accounts (Savings, Fixed, Recurring and Currents A/c)-Select Anyone

- **Deposit**
  1. **Procedure for Deposit** – Using pay in slip Challan

- **Withdrawal**
  1. **Procedure for withdrawal** – using withdrawal Challan

MODERN BANKING

- **Overview on ATM/ Debit Card**

1) **List out the** - Benefits of ATM/ Debit Card and Credit cards
2) Type of Debit Cards to Specific banks with reference to all type of Accounts
3) Type of credit Cards to Specific banks with reference to all type of Accounts

- **Fund Transferring Procedures**

1) **Withdrawal** – Mobile Baking, Internet Banking (IMPS, RTGS, NEFT and UPI)

CHEQUE

- **Overview on Cheques**

1) **Type of Cheques** – Using Cheque leaf

LOANS

- **Overview on Loans**

1) **Procedure** – Personal, Gold, Educational, home ,Vehicle loans and loan against securities (Anyone)
2) **Procedure** – Agriculture loan in Co- operative bank.

GOVERNMENT SCHEME

- **Overview on Government Schemes** – Scheme and subsidiaries provided by bank for the Entrepreneurs Development Program in Particular Branch

MARK ALLOCATION PATTERN FOR EXTERNAL **MARKS:60**

1.Record Note Book **-** **Total:10**

2. Document Procedure :Filled in Application for opening Bank Account (10 Marks) and for its Procedure 15 Marks - **Total:25**

3. Brief procedure for any transactions application (Marks 5) and its Procedure (Mark 10) **Total:15**

4. Short notes on **Total:10**

(a) 5- Marks

(b) 5-Marks

MARK ALLOCATION PATTERN FOR INTERNAL

Marks:40

CIA Shall be conducted for the above Practical Exercises

SEMESTER:IV PART:III	22UCOMA29: OFFICE MANAGEMENT	CREDIT:3 HOURS:3/W

Course Objectives

The objectives of this course are

1. To Acquire the knowledge of office Management
2. To Know about the office layout
3. To G ain knowledge on indexing and filing
4. To Know the importance of office communication
5. To know about office supervisor

Unit 1: Introduction to Office Management **Hours :6**

Meaning–Functions and Significance – Qualifications of Office Manager -Organisational manual and flow of charts

Unit II :Office Layout **Hours :6**

Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space –open & private offices- Office Machines and Equipments

Unit III: Filing And Indexing **Hours :6**

Filing and Indexing - Office records – Meaning, significance essentials of a good filing system- E-Filing–Data Processing System – EDP –Uses and Limitations

Unit IV: Office Communication **Hours :6**

Office Communication – Meaning – Importance, Types-Internal and External Communication

Unit V: Office Supervisor **Hours :6**

Meaning and characteristics of Supervisor - Place and Role of Supervisor Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Course Outcomes

On the successful completion of the course, student will be

1 To gain knowledge about organisational manual and flow chartsSS
2. To understand the knowledge on office layout
3. To know the filing and Indexing
4. To apply the office communication in real situation
5. To learn about Office Supervisor

Text Books

1.R.S.N.Pillai&Bhagwathi. V, 2014, Office Management, S.Chand, New Delhi
2. Balachandiran.V&Chandrasekaran, 2009, Office Management, Tata McGraw Hill Education, New Delhi
3. Arora S.P, Office Management, Vikas Publications Pvt. Ltd., Chennai.,E-Book

Supplementary Readings

1. Dr.I. M. Sahai, 2019, Office Management,SahityaBhawan Publications, Agra.
2. Prof. R. C. Agarwal ,Dr. Piyush Shalya,2022, Office Management,SBPD Publishing House, Agra
3. Dr.R.K. Chopra, PriyankaGowri, 2015, Office Management, Himalaya Publishing House, Bengaluru.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	2	3	2
CO3	3	3	3	3	3
CO4	3	2	2	3	2
CO5	3	2	3	2	3

PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High

SEMESTER: IV PART:III	22UCOMA30: EXPORT TRADE AND DOCUMENTATION Allied Course IV	CREDIT:3 HOURS:3/W

Course Objectives

1. To understand about import and export
2. To gain knowledge on licensing
3. To know the various trade agreements
4. To know the uses of special economic zone
5. To find out the different types of financial and approval bodies

Unit I : Introduction **Hours: 9**

Merchandise Trade in India – Meaning and Concept Explanation – Export Growth and Share in World Exports of Selected Countries – Export Finance – Imports.

Unit II: Licensing

Hours:9

Licensing - Types of Licensing – Canalized – Replenishment – Automatic – Advance and Additional License – Holding of License – Third Party – Exim Scripts – Conditions of License – Negative List..

Unit III: Tariff

Hours:9

Tariff – Types of Tariffs – Tariffs Rates – Bind Rates – Quantitative Restrictions – Anti Dumping – Countervailing Duties – FERA – FEMA

Unit IV: Special Economic Zone

Hours:9

India's Services Exports – Special Economic Zones(SEZs) – Recent Developments in Bilateral and Regional Cooperation.

Unit V: Trade Promotion Institutions

Hours:9

Trade Promotion Institutions – S T C and other Trading Corporations – Export Councils– Commodity Boards – Development Authority (APEDA, MPEDA).

Course Outcomes

After Successful completion of the course, student will be able

1. To acquire knowledge on import policy and the concepts related to imports substitution and restrictions.
2. To gain knowledge on getting license.
3. To gain knowledge on various types of Tariffs in international trade.
4. To know about the apex bodies of import and export

5. To identify the process of export documentation.

Text Books (In API Style)

1. Government of India, " Ministry of Commerce and Industry ", Hand Book of Export – Import Procedures, Vol. 1, from 2002-2018.
2. Jain, Nabhi Kumar, "How to Export ", NabhiPublication,New Delhi, 2017.
3. Export Import Documentation – Donna L Blade - AMACOM

Supplementary Readings

1. Mathur, Vibha, "Foreign Trade Policy and Trends in India", New Century Publications, New Delhi,2014.
2. Government of India, Various Reports of the Ministry of Foreign Trade and Commerce, New Delhi
3. Export Import Procedures and Documentation - C.Rama Gopal, - New Age International (P) Limited

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART:III	22UCOME47-1: INNOVATION MANAGEMENT INTERNAL ELECTIVE II	CREDIT: 3 HOURS: 4/W

COURSE OBJECTIVES

1) To help students understand, describe and explain the phenomenon of Innovation.
2) To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.
3) To reap in the economic benefits of new technological inventions by commercializing them on time
4) To accomplish technology Transfer
5) To reduce new product development time.

UNIT- I: Innovation And Competitive Advantage **Hours:12**

Innovation- Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation -Identifying opportunities-Discovering new points of differentiation. Innovation drivers- State - Technology - Types of innovations; Descriptions of technological, marketing and organization**.**

UNIT- II: Innovation And Creativity **Hours:12**

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual - Self-evaluation of individual - SWOT Analysis - Team - Group dynamics -Meaning**, Characteristics, Stages, Types, Factors affecting group behavior and team building**- Leadership - Meaning and nature - Creating Breakthroughs in innovation. Perception - meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

UNIT- III: Innovation Theories **Hours:12**

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

UNIT- IV: Innovation Process **Hours:12**

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping - Innovation Labs.

UNIT- V: SUCCESS AND INNOVATION **Hours**:12

Transformation of Business - Business processes - Recognition and Execution strategies-Designing a Winning Innovative Culture - Patents - Intellectual property - successful innovation case studies (any two).

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Recognize the basics of innovation
2) appreciate the value of creativity
3) Gain exposure to various theories of innovation
4) Apprehend the innovation process.
5) Inculcate the shade of innovation for the success of business

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Tidd Joe, And Bessant John	Managing Innovation	John Wiley and Sons, Chichester, UK
2.	M Adithan	Management of Innovation and Creativity	Atlantic Publishers & Distributors Pvt Ltd
3.	Dr. Leena Modi (Gandhi)	Management Of Innovations And Sustainability	Nirali Publication

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Moore, G.A	Dealing with Darwin: How Great Companies Innovate at Every Phase of their Evolution,Capstone.	Random House.
2.	Tom Burns And G.M Stalker	Innovation Managememt	Oxfor University
3.	ShlomoMitakAnd D.V.K Seshadri	Innovation Managememt	Response Book

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART:III	22UCOME47-2 : BUSINESS STATISTICS INTERNAL ELECTIVE II	CREDIT: 3 HOURS:4/W

COURSE OBJECTIVES

1) To develop skills in analysis and interpretation of data
2) How to measures Central Tendency and their application in business
3) Students familiarize about measure of dispersion.
4) To measure the degree and direction of relationship between the variables in business
5) Index Numbers and Time series are the most important widely used statistical device, students get familiarize

Unit I :Introduction **Hours: 15**

Meaning and scope of statistics-characteristics and limitations primary and secondary data- sources and methods of collection of data - Classification and tabulation of data –Presentation of data by diagrammatic and graphical methods - Formation of frequency distribution – Measures of central tendency - Arithmetic mean - Mode – Median- Geometric mean and Harmonic mean

Unit II: Measures Of Dispersion **Hours: 10**

Measures of Dispersion - Range - Quartile deviation - Mean Deviation - Standard Deviation - Coefficient of Variation Measures of Skewness - Karl Pearson's and Bowley's Coefficient of Skewness

Unit III: Index Number **Hours:11**

Index Number - Definition - Uses - Unweighted Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's, Paasche, DorbishBowley's, Marshall Edgeworth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index

Unit IV: Time Series **Hours: 12**

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method

Unit V: Correlation **Hours: 12**

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation – Regression Analysis - Simple regression - Regression Equations

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Acquire skills in analysis and interpretation of data.
2) Gain knowledge on measures of Dispersion and their application in Business
3) Get familiarized about Index number
4) Develop time series, component of time series, secular trend, Seasonal Variation
5) Find out correlation and regression.

Text Books (In API Style)

1) Business Statistics & Operation Research, Dr. S.P. Gupta, Sultan Chand
2) Business Statistics & Operation Research 3rd Edition, S.P. Rajagopalan& R. Sattanathan, Vijay Nicole Publications, Chennai
3) Business Statistics & Operation Research, PA Navanitham, Jai Publications Trichy

Supplementary Readings

1) Statistical Methods, Dr. S.P. Gupta, Sultan Chand
2) Statistics, RSN Pillai and Bhavathi
3) Business Statistics, JK Sharma, Pearson Education.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART:III	22UCOME47-3: BUSINESS MANAGEMENT INTERNAL ELECTIVE -II	CREDIT: 3 HOURS: 5/W

COURSE OBJECTIVES

1) To familiarize the students with the concepts and principles of management
2) To provide opportunities to apply the general functions of management in day
3) To provide knowledge on the concept of organizing
4) To provide the skill of Decision Making
5) To know about the skill of leadership

UNIT I: Introduction **Hours:15**

Meaning & definition of Business Management, Features of business management; Nature of Business Management- Management as an Art or Science, Level of Management, Management theories by F.W Taylor, Henry Fayol, & Peter F. Drucker.

UNIT II: planning **Hours:15**

Meaning and definition of planning; Features and Importance of planning; Types and Process of planning; Elements of Planning-Mission, Objectives, Strategies, Policies, Procedures, Rules, Programmes, Budget.

UNIT III: Organizing And Controlling **Hours:15**

Meaning and Definition of organizing; Significance of organizing; Steps in the process of organizing; Authority and Responsibility relationship; Centralization and Decentralization Merits and Demerits Meaning and Definition of Controlling; Features and Importance of Controlling; Process of Controlling; Effective Control System; Techniques of Controlling.

UNIT IV: Decision Making **Hours:15**

Meaning and Definition of Decision Making; Importance and Types of Decision Making; Decision Making Process; Effective Decision Making; Techniques of Decision Making.

UNIT V: Motivation & Leadership **Hours:15**

Meaning and Definition of Motivation; Need of Motivation; Types of Motivation-Positive Motivation and Negative Motivation; Financial and Non-Financial Incentives; Need Hierarchy Theory of Motivation; Theory 'X' and Theory 'Y' of Motivation; Meaning and Definition of Leadership; Features of Leadership; Functions of a Leader; Leadership styles.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge on managerial skills.
2) Gain knowledge on responsibility on organizing.
3) Gain knowledge on decision making skill
4) Acquire knowledge on Planning Process
5) Acquire knowledge on Motivation theories

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.
3	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.

Supplementary Readings

6) Business Organizational Management by Singh and Chhabra
7) Business Organization and Management by M. C. Shukla
8) Business Management – Dr. Balaji – Margam Publications

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV PART: IV	22UCOMN48: PRINCIPLES OF COMMERCE Non Major Elective II	CREDIT:2 HOURS:2/W

Course Objectives

1.To familiarize non-commerce students with the principles of commerce

2. To acquaint and equip the students with the latest knowledge in the field of Commerce;

3. To prepare Students for higher studies in Commerce;

4. To take a job in the trade/finance, insurance organizations and industry with basic Commercial know-how;

5. To impart the students the basic requirements to enable them to take up Business as a career.

Unit I:Introduction to Commerce **Hours: 6**

Barter System – Hindrance of Commerce – Business: Characteristics – Objectives – Classification of
Business Activities: Industry, Commerce and Trade.

Unit II: Forms of Organizations
Hours:6

Sole Proprietorship, Hindu Undivided Family, Partnership, Co-Operatives and Joint Stock Companies: Meaning, Characteristics, Merits and Demerits.

Unit III: Market and Marketing
Hours:6

Market and Marketing – Functions of Marketing – Channels of Distribution – Advertising Definition, Types of Advertising, Advertising Media Objectives

Unit IV: Banks
Hours:6

Types – Central bank and Commercial bank – Functions – E-Banking – Mobile Banking.

Unit V: Stock Exchange **Hours: 6**

Functions – Procedure of Trading – Working, Service – Regulation of Stock Exchange in India – BSE and NSE, Role of Stock Exchange in Economic Growth of India

Course Outcomes

On Successful completion of the course, student will be able to

1. Acquire knowledge on basics of commerce
2. Find out the different types of organization
3. Acquire knowledge on the functions of marketing
4. To find out the type of banks
5. Acquire knowledge on working of stock exchange

Text Books (In API Style)

1. Kathiresan, Business Organization
2. Dr.L.Natarajan – Banking Theory Law & Practice.
3. P.N.Reddy&S.S.Gulshan, Commerce - Principles & Practice- S. Chand & Co. New Delhi.

Supplementary Readings

1. C. D Balaji – Business Organization Margham Publication.
2. Ghosh and Bhushan, General Commercial Knowledge, Sultan Chand & Sons, New Delhi.
3. R.N. Gupta, Business organization & Management, S. Chand & Co. New Delhi

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: V PART:III	22UCOMC51: COST ACCOUNTING I CORE COURSE XII	CREDIT: 5 HOURS: 5/W

COURSE OBJECTIVES

1) To understand the basic concepts and methods of Cost Accounting.
2) To enable the students to learn the various methods of cost elements.
3) To understand the basic concepts and processes used to determine product costs.
4) To be able to interpret cost accounting statement.
5) To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.

UNIT-I: Nature And Scope Of Cost Accounting Hours:10

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT-II: Material Purchase And Control Hours:15

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III: Methods Of Pricing Of Material Issues Hours:20

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods .

UNIT – IV: Labour Cost Control Hours:15

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT-V: Overheads Hours:15

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
2) Learn the preparation of Material Purchase and Control.
3) Impart knowledge about Methods of pricing of Material Issues.
4) Study about preparation of Labour Cost Control.
5) Gain knowledge about Distribution of Overheads.

Text Books (In API Style)

1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy &Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai.
3.	S.P. Iyangar	Cost Accounting	Sultan Chand & Sons, New Delhi.

Supplementary Readings

1) A. Murthy and S.Gurusamy - Cost Accounting - Vijay Nicole Imprints
2) Tulsian-Cost Accounting -Tata McGraw Hills. Sultan Chand & sons, New Delhi
3) S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & sons,

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:V PART:III	22UCOMC52: INCOME TAX LAW AND PRACTICE I CORE COURSE IX	CREDIT:5 HOURS:6/W

COURSE OBJECTIVES

1) To acquire Knowledge of Different Income Tax Concepts
2) To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
3) To Control Cyclic Fluctuations
4) Apply Income Tax provisions for Tax planning
5) To understand the computation of salary income

UNIT – I: Basic Concepts in Income Tax Law **Hours:15**

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person -Assessee- Income - Agricultural Income - Capital and Revenue Receipts - Capital and Revenue Expenditures - Losses-Exempted Incomes u/s 10.C

Residential status of an individual- Residential status of a HUF - Residential status of a firm and association of persons - Residential status of a company - incidence of tax liability.

UNIT- II: Income from House Property **Hours:15**

Annual value - Determination of annual value-Termination of gross annual valus- Income from let out house property - Income from self-occupied house property - Deductions allowed from Income from house property u/s 24.

UNIT- III: Salaries **Hours:30**

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS - Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

UNIT – IV:Profit and Gains of Business or Profession and Depreciation Hours:20

Meaning of business and profession – d2eductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession-Meaning of depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

UNIT- V: Income Tax Authorities **Hours:10**

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

COURSE OUT COMES

After Successful completion of the course, student will be able to

1) Understand the basic level of Income tax Act.
2) Know the tax calculation on house property income
3) Achieve knowledge on tax calculation of salaried people.
4) Obtain knowledge on income tax of business/ professional income.
5) Understand the administrative set up of income tax department and their powers

Text Books (In API Style)

1	Gaur &Narang	Income Tax Law & Practice	Kalyani Publishers
2	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3	Reddy,T.S.&HariprasadReddy,	Income Tax Theory, Law& Practice	Margham Publications, Chennai.

Supplementary Readings

1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod,K.Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: V PART:III	22UCOMC53: ENTREPRENEURIAL DEVELOPMENT CORE COURSE X	CREDIT:5 HOURS:6/W

COURSE OBJECTIVES

1) To enable the student to learn the concept of Entrepreneurship.
2) To encourage student to set up their own enterprises.
3) To understand the different schemes for entrepreneur
4) To understand the concepts of creativity in entrepreneur
5) To understand the concepts of Rural Entrepreneurship.

UNIT I: Introduction **Hours:15**

Economic Development and entrepreneurship Concept. Social and Psychological Factors in entrepreneurship; Characteristics, Qualities and Pre-requisites of entrepreneurs.

UNITII: SCHEMES &INCENTIVES **Hours:15**

Environment factors affecting entrepreneurship, institutional finance and Entrepreneurship. Local mobility of entrepreneurs; Self Employment Oriented Schemes; Various grant schemes.

UNIT III: Organization Assistance **Hours:20**

Assistance to an entrepreneur; New Ventures; Industrial Park (Meaning, features, & examples); Special Economic Zone (Meaning, features & examples); Financial assistance by different agencies; MSME Act Small Scale Industries. Financial assistance to MSME; Incentives and facilities to exports entrepreneurs.

\UNIT IV:Women Entrepreneurs **Hours:20**

Women Entrepreneurs- concepts – Functions and Role – Problems of Women Entrepreneurs – Rural Entrepreneurship- Need- problem – How to develop Rural Entrepreneurship.

UNIT V: Project Report **Hours:20**

Introduction; Idea Selection; Selection of the Product / Service; Aspects of a Project; Phases of a Project; Project Report; Contents of a Project Report; Performa of a Suggested Project Report for a manufacturing Organization.

Course Outcomes

After Successful completion of the course, student will be able to

1) GainKnowledge about the concepts of Entrepreneurship
2) Know about the different schemes and incentives under various schemes.
3) Understand the organizational assistance under various schemes
4) Understand the role of women entrepreneur in the economy
5) Understand the Concepts of project report

Text Books

1) Entrepreneurship Development- Sultan Chand Company.
2) Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives)- Bharat Law House Pvt. Ltd
3) Entrepreneurship Development in India- Sultan Chand

Supplementary Readings:

1) Entrepreneurship Development- P Sarvanavel,Ess Pee Kay Publishing House.
2) Entrepreneurship Development - SS.Khanha ,S.Chand& Co, New Delhi.
3) Entrepreneurship Development- Gupta C.B and Srinivasan N.P

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	S	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER:V PART:III	DIGITAL MARKETING THEORY CORE PRACTICAL III	CREDIT: HOURS:4/W

COURSE OBJECTIVES

1) To Understand the concepts and types of digital marketing
2) Explain various marketing strategies in an online environment
3) Apply the underlying principles of search engine optimization and web analytics
4) To know the marketing strategies on social media
5) To use communication devices for marketing

Unit I :Introduction To Digital Marketing **Hours: 12**

Introduction to Digital Marketing - Features- Digital marketing vs Traditional marketing, Digital marketing channels - 5Ds of digital marketing - Internet marketing for different business types-B2C online presence - B2B online presence – B2B2C online presence.

Unit II: Content Marketing **Hours:12**

Introduction to content marketing- types of content creation – online content marketing

Unit III: Introduction To E-mail Marketing **Hours:12**

Introduction to E-mail Marketing – E-mail marketing process- E-mail marketing campaignanalysis, Delivery checklist and follow up in email marketing.

Unit IV: Social Media Marketing **Hours:12**

Concept of Social Media Marketing- Different SMM platforms (Facebook, Instagram,Twitter, LinkedIn)- Advertising in SMM platform

Unit V: Blogging Concepts **Hours: 12**

Importance of online communities Blogging concepts- Viral marketing concepts - Effectiveness of viral marketing

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Enable the students to gain knowledge on digital marketing
2) Enable the students to work on social media marketing
3) Apply social media for promoting business
4) Gain the concept of making blogging and viral marketing
5) Utilize the social media platform for marketing

Text Books (In API Style)

1) Puneet Bhatia, Fundamentals of Digital Marketing, Pearson Education, New Delhi, 2019
2) Michael Branding-Digital Marketing- My Publishing Empire Limited
3) R-S-N-Pillai- Modern Marketing Principles &Practices.-S.Chand Publishing

Supplementary Readings

1) Seema Gupta, Digital Marketing, McGraw Hill Education, New Delhi, 2019
2) Jeremy Kagan, Digital Marketing: Strategy and Tactics, Wiley Publishers, New Delhi, 2020
3) Prashant Kadukar-The Power Of Digital Marketing For Career & Business Success- Digital Trainee

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER:V PART:III	22UFCOME55-1: WORKING CAPITAL MANAGEMENT INTERNAL ELECTIVE III	HOURS: 4 CREDIT:4/W

COURSE OBJECTIVES

1) To understand the concept and factors of working capital.
2) To analyze the Account Receivables Management & Credit policy.
3) To identify Inventory Management process & techniques.
4) To enhance the knowledge approaches & sources of finance.
5) To identify the Cash balance & budget.

Unit-I Introduction to Working Capital **Hours: 12**

Meaning –Definition - Importance of Working Capital Management - Components of Working Capital - Factors Influencing working capital requirements - Estimating working capital management- Working Capital Cycle - Role of finance manager in working capital.

Unit-II Accounts Receivables Management **Hours: 12**

Meaning – Definition - Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of Receivables**.**

Unit-III Inventory Management **Hours: 12**

Meaning – Definition - Need for Inventories - Importance of Inventory Management -Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSNAnalysis.

Unit-IV: Financing Current Assets **Hours: 12**

Different approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance - Committees on Working Capital Finance.

Unit-V: Cash Management **Hours: 12**

Meaning - Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring Collection and disbursements.

COURSE OUTCOMES

At the end of the Course the students should be able to

1) Understand the concept of working capital.
2) Identify the credit policy variables.
3) Analyze the various inventory control techniques.
4) Evaluate the recommendations of various committees on working capital finance.
5) Prepare the cash budget.

Text Books

1) 1 Bhalla V.K., Working Capital Management,S.Chand
2) 2. Dr.S.P.Gupta .,Management of Working Capital ., Sahityabhawan publications
3) 3.I.M.Pandey ., Financial Management .,Pearson

Reference Books

1) HrishikesBattacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2) Joshi R.N. Cash Management, New Age International Publishers 1999.
3) Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poon

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER:V PART:III	22UCOME55-2: PRACTICAL AUDITING INTERNAL ELECTIVE III	CREDIT:4 HOURS:4/W

COURSE OBJECTIVES

1) Understand the meaning, types of audit, and difference between auditing and book keeping.
2) Know the meaning of internal control, internal check and audit.
3) Identify different types of vouchers.
4) Understand qualification, Duties, Rights, and different types of auditors.
5) Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

UNIT-I: Introduction **Hours:6**

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and auditing, Auditing and Investigation - Objectives of auditing - Limitations of audit - Advantages of audit - classification of audit.

UNIT-II: Audit Programme And Internal Control **Hours:20**

Meaning and definition of audit program - Advantage and disadvantage - audit file, audit note book, audit working papers - purposes and importance of working papers - Internal check - meaning , objectives of Internal check - features of good Internal check system - Internal Control - meaning, objectives and features of good Internal control .

UNIT-III: Vouching **Hours:10**

Vouching - meaning of vouching - Importance - objects - Vouching of cash transactions - Verification of assets and liabilities - meaning of verification - objectives - Distinction between vouching and verification - distinction between Valuation and Verification.

UNIT-IV: Company Auditors **Hours:12**

Company auditors - Qualification and Disqualification of an auditor - Appointment and Removal of an auditor - Powers and Duties of auditors - Liabilities of an auditor.

UNIT-V: Auditor's Report **Hours:12**

Auditor's Report - Importance of auditor's report - contents of audit report - Kinds of reports.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Acquire the basic concepts of auditing.
2) Learn the meaning and importance of internal audit, internal check and control.
3) Understand the verification of vouchers and vouching.

4) Gain knowledge on the auditor's appointment, removal, qualification and disqualification.
5) Identify the auditor's reports and its kinds

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc.,Graw Hill.
3.	R.G.Saxena.	Auditing	Himalaya Publishing House

Reference Books

1.	S. Vengadaman	Practical Auditing	Margham Publication.
2.	A.Jesentha Rani	Practical auditing	Charulatha
3.	Dr.R.NSengupta	Practical guide to auditing	New central book house

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: V PART:III	22UCOME55-3: PRINCIPLES OF COOPERATIVE SOCIETIES INTERNAL ELECTIVE III	CREDIT: 4 HOURS: 4/W

COURSE OBJECTIVES

1) To know the structure and functions Cooperative Finance and Banking Institutions
2) To enable the students to understand the fundamentals in management,
3) To enable the students to understand the fundamentals in, decision making
4) To enable the students to understand the fundamentals in execution aspects in cooperative enterprises
5) To Describe the management structure of cooperatives and their functions and powers

Unit I :Introduction **Hours:12**

Cooperation: Concept – Features – Benefits of Cooperation- Values - Cooperative Principles: – Evolution of Cooperative Principles – Rochdale Principles – Reformulation of Cooperative Principles by ICA 1937, 1966 and Cooperative Identity Statement 1995.

Unit II: Theories Of Cooperation **Hours:12**

Cooperative Thoughts : Pre-Rochdale Cooperative Thought – Thoughts of RobertOwen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Cooperative Thought – Reinfusion and Schulz – Different Schools of Cooperative Thought-Concepts only.

Unit III: Forms Of Economic Organisations **Hours:12**

Cooperation and Other Forms of Economic Organizations: Sole Trader, partnership Firm, Joint stock Company , Cooperation and Public Utility Concerns, Trade Union, Self-Help Groups and Cooperatives**.**

Unit IV: Departmental Set-Up **Hours:12**

Departmental set-up – Functional Registrars and their powers – Legal Provisions and Administrative Powers of the Registrar affecting the cooperatives.

Unit V: Strategies For Cooperative Development **Hours:12**

Strategies for Cooperative Development: Cooperative Extension, Cooperative Education and Training: Need and Importance; Arrangements for Cooperative Education and Training in India at Different Levels – ICA**.**

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Apply the principles and functions of Management in Cooperative enterprises
2) Distinguish Cooperation from other forms of Economic Organizations and Economic Systems.
3) Analyse the important issues affecting the functioning of cooperatives

4) Apply the salient features of Banking Regulation Act as applicable to Cooperative societies
5) Apply the principles and functions of Management in Cooperative enterprises

Text Books (In APl Style)

1) Kamat G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi
2) Kulandaisamy, V (2000), Cooperative Management, Arurdhra Academy, Coimbatore
3) Sinha S.K. & R. Sahaya (1981), Management of Cooperative Enterprises, NCCT, New Delhi

Supplementary Readings

1) Krishnaswami O.R, (1989) Fundamentals of Cooperation, S.Chand& Co., New Delhi
2) Saradha, V., (1986) Theory of Cooperation, Himalaya Publishing House, Mumbai
3) Ravichandran, K and Nakkiran, S, (2009) Cooperation: Theory and Practice, Abijit Publications, Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: V PART: IV	22UCOMS56: E-COMMERCE SKILL BASED COURSE III	CREDIT: 2 HOURS: 3/W

COURSE OBJECTIVES

1) To impart the students with knowledge of web technology and their role in doing business.
2) To gain knowledge on E-Marketing.
3) To gain knowledge on E-Payments.
4) To caliburize the students regarding Electronic Data Interchanges.
   To help the students to Gain an understanding of the legal frame work of E-commerce.

UNIT - I: E-Commerce – Introduction **Hours:10**

Introduction to E-Commerce - E-Trade - E-Business -E-Market -Advantages and Disadvantages of E-Commerce - E-Business Models - Introduction to Mobile Commerce.

UNIT – II: E-Marketing **Hours:9**

E- Marketing -Meaning - Channels- E-Marketing Mix - Web Salesmanship - online shopping avenues- Advertising on Network.

UNIT –III:E-Payment System **Hours:10**

E-Payment System- Types- Business Issues and Economic implications - Components of an effective E-Payment System.

UNIT – IV:Electronic Data Interchange **Hours:8**

EDI - Definition - Objectives- Standards -Applicability - Approving authority- Cross Index and related documents. .

UNIT – V:Legal Framework: **Hours:8**

Legal Framework for E-Commerce - Net Threats - Cyber Laws - Aims and Salient Features of Cyber Laws in India- Cyber Crimes**.**

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1)	After studied unit-1, the student will To understand the knowledge of E-Commerce
2)	After studied unit-2, the student will be able to Gaining knowledge on E-Marketing.
3)	After studied unit-3, the student will be able to Know the E-Payment systems.
4)	After studied unit-4, the student will be able to Knowledge on Electronic Data Interchanges (EDI)
5)	After studied unit-5, the student will be able to Conceive an idea of legal framework for E-Commerce.

Text Books

1. L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
2. Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.
3. V.Rajaram	Essentials of of Commere Technoloy	Learning Private Limited2015

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	David Whitley	E-Commerce Strategy, Technology and Application	Tata McGraw Hill Publications, 2004.
2.	Dennis P.Curtin	E-Commerce Principles and Introduction Technology	Tata McGraw Hill Publication, 2004
3.	Greenstein, Feinman	E-Commerce	Tata McGraw Hill Publications, 2001

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:VI PART:I	22UCOMC61: COST ACCOUNTING II CORE COURSE XV	CREDIT: 5 HOURS: 6/W

COURSE OBJECTIVES

1) To make the students to understand the process of ascertaining, classification and controlling cost.
2) To facilitate the preparation of financial and other statements
3) To Understand the Transport Costing
4) To Understand the standard costing
5) To enable the students to understand the reconciliation statement

Unit I :Job, Batch, Contract Costing **Hours:25**

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account

Unit II: process costing **Hours:25**

Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss**.**

Unit III: Operating Costing **Hours:15**

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet

Unit IV: Standard Costing **Hours:15**

Standard Costing - Variance Analysis - Material -Labour- Overheads - Fixed - Variable -Sales Variance.

Unit V: Reconciliation Statement **Hours:10**

Reconciliation of Cost and Financial Accounts.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

Text Books (In API Style)

1) S.P.Jain and Narang Cost Accounting Kalyani Publishers, New Delhi
2) T.S. Reddy &Hari Prasad Reddy - Cost Accounting -Margham Publications, Chennai.
3) Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Supplementary Readings

1) A. Murthy and S.Gurusamy, Cost Accounting Vijay Nicole Imprints Private Ltd., Chennai.
2) Tulsian Cost Accounting Tata McGraw Hills.
3) S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & sons, New Delhi

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge on Computation of Job, Batch, Contract Costing
2) Learn the preparation of Process Costing.
3) Impart knowledge about calculation of Operating Costing
4) Study about preparation of Standard Costing
5) Gain knowledge about Reconciliation of Cost and Financial Accounts

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:VI PART:II	22UCOMC62: INCOME TAX LAW AND PRACTICE II CORE COURSE - XVI	CREDIT:5 HOURS:6/W

COURSE OBJECTIVES

1) Identify the assessment procedures.
2) Apply set off and carry forward provisions.
3) Assess income tax liability
4) Identify the agriculture income
5) Identify the sources of income of individual

Unit I: Income from Capital Gains **Hours: 25**

Meaning – Capital gain – Capital assets – its kinds- transfer of u/s 2(47) – Cost of acquisition – cost of improvement – Index value – exempted capital gain- Computation of Long term and short term Capital gain

Unit II: Income from other sources **Hours:20**

Procedure and format for computing Income from other source – Dividends – Chargeable to tax –Rental income-Family Pension- Interest on Securities – Rules of Grossing up- kinds of Securities – Casual Income meaning – Deduction allowed under section 57- Bond washing transactions-Computation of Other Sources Income

Unit III: Set off and Carry forward **Hours:15**

Computation of Tax Liability-Set-off and carry forward of losses-. Aggregation of income-Unabsorbed Depreciation.

Unit IV: Total Income **Hours:15**

Computation of Total income and Tax Liability of an Individual Permissible deduction from gross total income – section 80C, 80CCD, 80D, 80DD, 80E, 80E, 80G, 80GG, 80U

Unit V: Assessment Procedure of an Individual **Hours: 15**

Sources of Income of an Individual – Filing of Return-PAN-, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

Text Books (In API Style)

1) Reddy &Hariprasad Reddy Y, Income Theory, Law & Practice, Margham Publication Chennai.
2) Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Pvt Ltd Chennai.
3) T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai

Supplementary Readings

1) Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers
2) Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3) Reddy,T.S.&Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Gain knowledge on short and long term capital gain.
2) Know the procedure for on computation of other sources income.
3) Acquire knowledge of Computation of Tax Liability-Set-off and carry forward of losses
4) Expertise in preparation of agricultural income
5) Gain knowledge on filing of income tax returns, revision , appeals and Penalties

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:VI PART:III	22UCOMC63: MANAGEMENT ACCOUNTING CORE COURSE - XVII	CREDIT:5 HOURS:6/W

COURSE OBJECTIVES

1) To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement
2) To impart knowledge of financial statements and their analysis and interpretations
3) To emphasize on application of theoretical knowledge and help managers in decision making
4) To familiarize the students with managerial financial decisions which are taking place in organizations.
5) To acquire the importance of financial information for decision making process

Unit I :Analysis and Interpretation of Financial Statement Hours: 15

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis

Unit II: Analysis and Interpretation of Financial Statement -Ratio Analysis Hours:20

Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios

Unit III: Fund Flow and Cash Flow Analysis Hours:20

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

Unit IV: Marginal Costing and Profit Planning Hours:20

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit

Unit V: Budget and Budgetary Control Hours:15

Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems.

COURSE OUT COMES

After Successful completion of the course, student will be able to

1) Learn the preparation of Financial Statement Analysis.
2) Gain effective knowledge about Ratio Analysis
3) Impart knowledge about Fund Flow and Cash Flow Analysis.
4) Study about Marginal Costing techniques.
5) Know about the preparation of Budget and Budgetary Control

Text Books (In API Style)

1) S.N. Maheswari - Management Accounting - Sultan Chand & Sons, New Delhi.
2) T.S. Reddy &Hari Prasad Reddy - Management Accounting - Margham Publications,
3) A. Murthy & S. Gurusamy, - Management Accounting - Vijay Nicole Imprints Private Ltd., Chennai.

Supplementary Readings

1) S.P.Gupta - Management Accounting - Sultan Chand & Sons, New Delhi.
2) Charles T. Horngren and Gary Sundem, N,-Introduction to Management Accounting- Prentice Hal
3) Sharma and Shashi K. Gupta,-Management Accounting-Kalyani Publishers

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	*3*	*3*	*3*	*3*	*3*
CO2	*3*	*3*	*3*	*3*	*3*
CO3	*3*	*3*	*3*	*3*	*3*
CO4	*3*	*3*	*3*	*3*	*3*
CO5	*3*	*3*	*3*	*3*	*3*

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: VI PART: III	22UCOMP64: DIGITAL MARKETING PRACTICAL CORE PRACTICAL III	CREDIT: 4 HOURS: 5/W

COURSE OBJECTIVES

1) To identify the concepts and techniques of digital marketing
2) To determine the strategies of digital marketing..
3) To describe the determinants of digital marketing process
4) To assess the ethical and legal aspects of digital marketing
5) To evaluate social media, video and mobile marketing from ethical perspective.

Unit I:Introduction **Hours:15**

Introduction: Concepts-scope and importance of digital marketing. Traditional vs Digital Marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Social Media Marketing – Merits and Demerits.

Unit II: Digital Marketing: Concept **Hours:15**

Digital marketing: concept and role of internet in marketing. Online marketing domains.

Website design and domain name branding- online advertisement: types- formats, requisites of a good online advertisement. Online public relation management. Direct marketing-scope and growth. E-mail marketing-types and strategies.

Unit III: Digital Marketing Mix-Segmentation **Hours: 15**

Digital marketing mix-Segmentation-Targeting, Differentiation and Positioning: concept level and strategies in a digital environment: Digital technology and customer-relationship management. Digital consumers and their buying decision process.

Unit IV: Interactive Marketing **Hours: 15**

Interactive marketing: concepts and options. Social media marketing: concepts and tools- social network. Video marketing: tools and techniques. Mobile marketing and its tools. PPC marketing. Payment options.

UnitV: Framework For Digital Marketing **Hours:15**

Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Text Books (In API Style)

1) Kotler Philip, IwanSetawan, HermanwanKartajaya, Digital Marketing: 4.0 Moving from
2) Ryan D, Understanding Digital Marketing: Marketing strategies for engaging the digitalgeneration, Kogan Page Limited, New Delhi, 2017.
3) Gupta, Seema, Digital Marketing, Mc Graw Hill Education(India) Private Ltd, NewDelhi, 2018.

Supplementary Readings

1) Charlesworth A, Digital Marketing:A practical approach, McGraw Hill Education, NewDelhi, 2016.
2) Seema Gupta, Digital Marketing, McGraw Hill Education, New Delhi, 2019
3) Jeremy Kagan, Digital Marketing: Strategy and Tactics, Wiley Publishers, New Delhi,2020.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Acquire the basic concept of digital marketing.
2) Gain the knowledge of digital marketing tools
3) Know the skill of digital marketing.
4) Acquire the knowledge of digital marketing legal process
5) Gain knowledge on the models of social media marketing

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: VI PART: III	22UCOME65-1 :HUMAN RESOURCE MANAGEMENT INTERNAL ELECTIVE IV	CREDIT: 4 HOURS:4/W

COURSE OBJECTIVES

1) To introduce the concepts of Human resource management
2) To introduce the concepts of Human resource Planning
3) To introduce the concepts of recruitment and selection
4) To understand the methods of training.
5) To understand the concepts of selection.

UNIT – I:Introduction **Hours:12**

Definition - Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager - Changing Environment of HRM, Changing role of HRM.

UNIT – II:Human Resource Planning **Hours:12**

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification. Job Design meaning and methods.

UNIT – III: And Selection **Hours:12**

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices in India. Selection- Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

UNIT – IV: Training And Development **Hours:12**

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNC's.

UNIT-V: Performance Appraisal **Hours:12**

Performance and Potential Appraisal - Meaning, Purpose-Process - Methods – Traditional and Modern Methods - Problems. Human Resource Accounting-Methods of valuation of Human resources, controlling costs of Human Resources.

Course Outcomes

After Successful completion of the course, student will be able to

1) Understand the basics of Human Resource Management.
2) Get the ability to plan Human resource.
3) Attain knowledge about leadership qualities through Recruitment and Selection.
4) Know Comprehension about Training and Development.
5) Get awareness about Performance and Potential Appraisal.

Text Books (In API Style)

1) Human Resource Management (Text & Cases), Dr.S.S. Khanka, S. Chand Publishing, New Delhi, 5th edition (2013).
2) Human Resource Management (Text & Cases), L.M. Prasad, Sultan Chand and sons, New Delhi, 3rd edition (2014).
3) Human Resource Management, K. A. Aswathappa, Himalaya Publishing House, 8th edition

Reference Books

1) Personnel Management- C. B. Mamoria - Himalaya Publishing House Pvt., Ltd, 13th edition (2019
2) Personnel Management and industrial relations - P. C. Tripathi - Sultan Chand and sons, New Delhi, 21st edition (2013).
3) Personnel and Human Resource Management - P.SubbaRao - Himalaya Publishing House.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER: VI PART:III	22UCOME65-2: GOODS AND SERVICE TAX INTERNAL ELECTIVE IV	CREDIT: 3 HOURS: 4/W

COURSE OBJECTIVES

1) To understand the applicability of indirect taxes in India
2) To familiarize with the calculation and execution of goods and service tax in India
3) To understand the working of custom law in India
4) To understand the process of GST Registration
5) To understand the concepts of input taxes

Unit I : Introduction **Hours:12**

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India

Unit II: Good And Services Tax In India **Hours:12**

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST-UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India

Unit III:Levy And Collection Of Gst **Hours:12**

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.

Unit IV: Input Tax Credit **Hours:12**

Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit V: Registration Under Gst

Hours:12Registration under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

Course Outcomes

After Successful completion of the course, student will be able to

1. Recall various concepts relating to Indirect tax regime in India
2. Analyze the concept and applicability of GST in businesses
3. Compare the GST regime with other indirect tax laws prior to it
4. Know about input tax credit
5. Acquire knowledge on Registration process of GST.

Text Books (In API Style)

1) Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.
2) Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore
3) Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, SahityaBhawanPublications,Agra

Reference Books

1) GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi
2) Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi
3) All about GST-V.SDatey-Taxman Publications

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High

SEMESTER:VI PART:III	22UCOME65-3: FINANCIAL MANAGEMENT INTERNAL ELECTIVE IV	CREDIT:4 HOURS:4/W

COURSE OBJECTIVES

1) To familiarize the students with the principles and practices of financial management
2) To understand the concept of Capital budgeting
3) To familiarize the various methods of Capital structure
4) To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities
5) Proper Estimation and Requirement for Expansion and Growth

Unit I: Introduction **Hours: 12**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (Including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit II: Investment Decision **Hours:12**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR),Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit III: Financing Decision **Hours:12**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital.

(WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure.

Unit IV: Dividend Decisions **Hours:12**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Unit V: Working Capital Decisions **Hours: 12**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Note: Questions in Section A,B and C shall be in the proportion of 40:60 between theory and Problems.

COURSE OUTCOMES

After Successful completion of the course, student will be able to

1) Acquire knowledge on financial management
2) Gain knowledge on decision making
3) Have the knowledge and practice of arriving financial Decision makings
4) Acquire practical knowledge on Calculation of working capital
5) Gain knowledge on leverage and portfolio management

Text Books (In API Style)

1) Khan and Jain. Basic Financial Management, McGraw Hill Education
2) Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
3) Dr. S.N.Maheswari Financial Management Sultan Chand & Sons, New Delhi

Reference Books

1) Pandey, I.M. Financial Management. Vikas Publication
2) Prasanna Chandra Financial Management 10ed. McGraw hill education Pvt. Ltd India.
3) Dr .N. Premavathy Financial Management Sri Vishnu Publications, Chennai

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER:VI PART:IV	22UCOMS66: CUSTOMER RELATIONSHIP MANAGEMENT SKILL BASED COURSE IV	CREDIT:2 HOURS:3/W

COURSE OBJECTIVES

The objectives of this course are

1) To understand the Basic Concepts about the Customer Relationship Management.
2) To get acquainted with the knowledge about E- CRM.
3) To understand the Customer data base
4) To procure ideas about complaint redressal methods
5) To highlight the significance of Customer satisfaction .

Unit I : Introduction to CRM **Hours : 9**

Customer Relationship Management (CRM): Meaning – Definitions– Objectives - Benefits - CRM Cycle - Necessity for adoption in CRM- Implementation of CRM.

Unit II: E-CRM **Hours : 9**

Electronic Customer Relationship Management (E-CRM): Meaning -Definition – Features, Advantages and Disadvantages –Difference between CRM and E-CRM – Components and Challenges of E-CRM.

Unit III : Customer Data base and Call center operations **Hours : 9**

Customer data base – data mining- data warehouse-Call Center Operations: Meaning – Components – Types – Benefits.

Unit IV: Complaint redressal methods **Hours : 9**

Complaint redressal methods Talwar and Goiporia committee report, customer service committee, customer day - Copra Forum - ombudsman.

Unit V: Customer Satisfaction **Hours : 9**

Meaning –Significance –components- Review and Evaluation of Customer Satisfaction.

COURSE OUTCOMES

On the successful completion of the course, student will be able to

1) Understand the Basic Concepts about the Customer Relationship Management.
2) Gain knowledge about components of E- CRM.
3) Understand the Customer data base and data warehouse
4) Learn about complaint redressal methods
5) Gain knowledge on Customer satisfaction and its outcomes

Text Books

1) Dr. K. GovindaBhat , 2016, Customer Relationship Management, , Himalaya Publishing House, Mumbai, .
2) Jagadish N Sheth,2017 Customer Relationship Management , Emerging concepts, Tools and applications by McGraw Hill Education, New Delhi
3) P.P.Singh and JinendarKum,2017,Customer Relationship Management , Regal publications, New Delhi,

Supplementary Readings

1) Jagdish N. Sheth, AtulParvatiyar, G.Shainesh, 2015, Customer Relationship Management: Emerging concepts, tools, and applications ,, Tata Mcgraw-Hill Education, Noida,
2) Alok Kumar Rai ,2014Customer Relationship Management: Concepts and cases ,, Prentice Hall of India, New Delhi,
3) S H.Peeru Mohamed & A. Sangadevan , Customers Relationship Management – A Step –by–step approach , Vikas Publishing House Private Limited , Noida .

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High