

**B.COM.,  
GENERAL**

**SYLLABUS**

**FROM THE ACADEMIC YEAR  
2023-2024**

**ALAGAPPA UNIVERSITY, KARAIKUDI – 630 003**

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**PROGRAMME OBJECTIVE:**

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

<b>TANSCH REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.Com General</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG - 3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use</p>

	<p>a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO 12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
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<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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METHODS OF EVALUATION		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	

<b>tion</b>	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
<b>METHODS OF ASSESSMENT</b>		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions require students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the textbook.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding of facts and ideas by comprehending or organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>• The questions go beyond simple recall and require students to combine data together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using/applying a concept learned in the classroom.</li> <li>• Students must use their knowledge to determine an exact response.</li> </ul>	
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the student to break down something into its component parts.</li> <li>• Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations.</li> </ul>	
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>• Students are engaged in decision-making and problem-solving.</li> <li>• Evaluation questions do not have single right answers.</li> </ul>	
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>• Developing original ideas and problem-solving skills</li> </ul>	

**Highlights of the Revamped Curriculum:**

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

**Value additions in the Revamped Curriculum:**

<b>Semester</b>	<b>Newly introduced Components</b>	<b>Outcome / Benefits</b>
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> </ul>
		<ul style="list-style-type: none"> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> </ul>
		<ul style="list-style-type: none"> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self – employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women empowerment</li> </ul>
		<ul style="list-style-type: none"> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
<b>III, IV, V &amp; VI</b>	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors</li> </ul>
<b>IV</b>	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>
<b>II year</b>	Internship / Industrial	<ul style="list-style-type: none"> <li>• Practical training at the Industry/ Banking Sector /</li> </ul>

<b>Vacation activity</b>	Training	Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
<b>V Semester</b>	Project with Viva – voce	<ul style="list-style-type: none"> <li>• Self-learning is enhanced</li> <li>• Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers;</li> <li>• ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>• To cater to the needs of peer learners / research aspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**NEW SYLLABUS UNDER CBCS PATTERN (w.e.f.2023-24)**  
**B.COM PROGRAMME STRUCTURE**

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Cr.	Hours/Week	Max. Marks				
								Int.	Ext.	Total		
I	I	2311T	T/OL	தமிழ் இலக்கிய வரலாறு-I /Other Languages -I	T	3	6	25	75	100		
	II	2312E	E	General English-I	T	3	6	25	75	100		
	III	23BCO1C1	CC-I	<b>Financial Accounting I</b>	T	5	5	25	75	100		
		23BCO1C2	CC-II	<b>Principles of Management</b>	T	5	5	25	75	100		
			Generic Elective ( Allied)	Allied – I Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100		
	IV	23BCO1S1	SEC –I	IT Skills for Employment	T	2	2	25	75	100		
		23BCO1FC	FC	Fundamentals of Office Management	T	2	2	25	75	100		
			<b>Total</b>			<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>		
II	I	2321T	T/OL	தமிழ் இலக்கிய வரலாறு-2 /Other Languages-II	T	3	6	25	75	100		
	II	2322E	E	General English-II	T	3	6	25	75	100		
	III	23BCO2C1	CC-III	<b>Financial Accounting II</b>	T	5	5	25	75	100		
		23BCO2C2	CC-IV	<b>Business Law</b>	T	5	5	25	75	100		
		--	Generic Elective ( Allied)	Allied - II Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100		
	IV	23BCO2S1	SEC –II	Small Business Management	T	2	2	25	75	100		
				23BCO2S2	SEC-III	Employability Skills	T	2	2	25	75	100
				--	<b>NMC</b>	<b>Over View of English Communication</b>	<b>T</b>	<b>2</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
			<b>Total</b>			<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>		
III	I	2331T	T/OL	தமிழக வரலாறும் பண்பாடும் /Other Languages-III	T	3	6	25	75	100		
	II	2332E	E	General English-III	T	3	6	25	75	100		
	III	23BCO3C1	CC-V	<b>Corporate Accounting I</b>	T	5	5	25	75	100		
		23BCO3C2	CC-VI	<b>Company Law</b>	T	5	5	25	75	100		
		--	Generic Elective ( Allied)	Allied – III Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100		
				23BCO3S1	SEC-IV	Leadership and Team Development	T	2	2	25	75	100
	IV	233AT/ 23BCO3S2	SEC-V	Adipadai Tamil/Management Information System	T	2	2	25	75	100		
			--		Naan Mudhalvan Course	T	2	-	25	75	100	
			<b>Total</b>			<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>		
IV	I	2341T	T/OL	தமிழும் அறிவியலும் /Other Languages -IV	T	3	6	25	75	100		
	II	2342E	E	General English – IV	T	3	6	25	75	100		
	III	23BCO4C1	CC-VII	<b>Corporate Accounting II</b>	T	4	4	25	75	100		
		23BCO4C2	CC-VIII	<b>Principles of Marketing</b>	T	4	4	25	75	100		
		--	Generic Elective ( Allied)	Allied – IV Economics/BBA/Tamil/History/ B.Com CA	T	3	4	25	75	100		

	IV	23BCO4S1	SEC –VI	Stock Market Operations	P	2	2	25	75	100
		234AT/ 23BCO4S2	SEC –VII	Adipadai Tamil/Computer Networks	T	2	2	25	75	100
		23BES4	E.V.S	Environmental Studies	T	2	2	25	75	100
		--	NMC		T	2	-	25	75	100
					Total		<b>23</b>	<b>30</b>	<b>200</b>	<b>600</b>

	III	23BCO5C1	CC-IX	<b>Cost Accounting I</b>	T	4	5	25	75	100
		23BCO5C2	CC-X	<b>Banking Law and Practice</b>	T	4	5	25	75	100
		23BCO5C3	CC-XI	<b>Income Tax Law and Practice I</b>	T	4	4	25	75	100
		23BCO5C4	CC-XII	<b>Auditing and Corporate Governance</b>	T	4	4	25	75	100
		23BCO5E1 /23BCO5E 2	DSE-I	Financial Management (Or) Indirect Taxation	T	3	5	25	75	100
		23BCO5E3 /23BCO5E 4	DSE-II	Human Resource Management (Or) Office Management & Secretarial Practice	T	3	5	25	75	100
	IV	23BVE5		Value Education	T	2	2	25	75	100
		23BCO5I		Summer Internship/Industrial Training		2	-	25	75	100
		--		Naan Mudhalvan Course	T	2	-	25	75	100
				Total		<b>26</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
VI		23BCO6C1	CC-XIII	<b>Cost Accounting – II</b>	T	4	6	25	75	100
		23BCO6C2	CC-XIV	<b>Management Accounting</b>	T	4	6	25	75	100
		23BCO6C3	CC-XV	<b>Income Tax Law and Practice II</b>	T	4	6	25	75	100
		23BCO6E1 /23BCO6E 2	DSE-III	Entrepreneurial Development (Or) Computer Application in Business	T	3	5	25	75	100
		23BCO6E3 /23BCO6E 4	DSE-IV	Logistics and Supply Chain Management (Or) Spreadsheet for Business	T	3	5	25	75	100
		--		Extension Activity		2		-	-	
		23BCO6S1		General Awareness for Competitive Examination	T	2	2	25	75	100
		--	NMC	Naan Mudhalvan Course	T	2	-	25	75	100
				Total		<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
				Grand Total		<b>140+</b> <b>10</b>	<b>--</b>	<b>1075</b>	<b>3225</b>	<b>4300</b>

- T/OL-Tamil/Other Languages,
- E – English
- CC-Core course
- Generic Elective (Allied)
- SEC-Skill Enhancement Course
- DSE – Discipline Specific Elective

**FIRST YEAR – SEMESTER – I****CORE – I**

<b>FINANCIAL ACCOUNTING I</b>										
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>			
							<b>CIA</b>	<b>External</b>	<b>Total</b>	
<b>23BCO1C1</b>		<b>T</b>			<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the basic accounting concepts and standards.									
<b>LO2</b>	To know the basis for calculating business profits.									
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.									
<b>LO4</b>	To learn the methods of calculating profit for single entry system.									
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.									
<b>Prerequisites: Should have studied Accountancy in XII Std</b>										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation							<b>15</b>		
<b>Unit II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.							<b>15</b>		
<b>Unit III</b>	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate							<b>15</b>		
<b>Unit IV</b>	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.							<b>15</b>		
<b>Unit V</b>	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)							<b>15</b>		
<b>TOTAL</b>							<b>75</b>			
<b>THEORY 20% &amp; PROBLEM 80%</b>										
<b>CO</b>	<b>Course Outcomes</b>									
CO1	Remember the concept of rectification of errors and Bank reconciliation statements									

CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**  
**CORE – II**

PRINCIPLES OF MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO1C2		T			5	5	25	75	100
Learning Objectives									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Contents									No. of Hours
<b>Unit I</b>	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								<b>15</b>
<b>Unit II</b>	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								<b>15</b>
<b>Unit III</b>	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								<b>15</b>
<b>Unit IV</b>	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								<b>15</b>

<b>Unit V</b>	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	<b>15</b>
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-ordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

## SEC-I

IT SKILLS FOR EMPLOYMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO1S1		T			2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the components of computer								
<b>LO2</b>	To understand Internet and its terminology								
<b>LO3</b>	To understand basic cyber safety and security norms								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.							<b>6</b>	
<b>Unit II</b>	Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table- Page layout-Header/Footer – Setting page number – Creating simple applications.							<b>6</b>	
<b>Unit III</b>	Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.							<b>6</b>	
<b>Unit IV</b>	Online educational websites (MOOC's – nptel – Swayam Central – Spoken – Tutorial.org) – Video tutorials – Step to use Government portals like aadhar – Election Commission website – Eservices.							<b>6</b>	
<b>Unit V</b>	Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cyber crime (Spoofing, Hacking) – Cyber Safety.							<b>6</b>	
	<b>Total</b>							<b>30</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Skills to work efficiently with windows, word, excel, PowerPoint presentation.								
<b>CO2</b>	Skills to use internet for various purpose with safe and secure.								
<b>Reference Books</b>									
1	Vikas B.Agarwal Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 august 2019)								
2	Adesh K. Pandey, Internet fundamentals.								
3	James KL, The Internet : A users guide								
4	Jaago Teens, Cyber Safety for Everyone – BPB Publications								
5	Mike Mc Grath and Michael, office 2016 in Easy Steps, BPB Publications								



**Foundation Course**

<b>FUNDAMENTALS OF OFFICE MANAGEMENT</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO1FC</b>		<b>T</b>			<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the Elements of Office Management								
<b>LO2</b>	To understand Functions of an office administrator								
<b>LO3</b>	To understand the Modern method of filing								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	Office Management – Meaning – Elements of Office Management – Functions of Office Management.							<b>6</b>	
<b>Unit II</b>	Office organisation – Definition, Characteristics and steps – Types of organisation – Functions of an office administrator.							<b>6</b>	
<b>Unit III</b>	Office record management – Importance – Filing essentials – Classification and arrangement of files – Modern method of filing – Modern filing devices.							<b>6</b>	
<b>Unit IV</b>	Office communication – Correspondence and report writing - Meaning of Office communication and mailing.							<b>6</b>	
<b>Unit V</b>	Form Letters – Meaning, Principles and factors to be considered in designing office forms – types of report writing.							<b>6</b>	
	<b>Total</b>							<b>30</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Skills to work efficiently with report writing								
<b>CO2</b>	Skills in designing various office forms								
<b>Reference Books</b>									
1	Fundamentals of Office Management – by J.P. Mahajan.								
2	Office Management – by S.P. Arrora								
3	Office Management – R.S.N. Pillai & Bagavathi – S.Chand.								

**FIRST YEAR – SEMESTER - II****CORE – III**

<b>FINANCIAL ACCOUNTING-II</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO2C1</b>		<b>T</b>			<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							<b>15</b>	
<b>Unit II</b>	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							<b>15</b>	
<b>Unit III</b>	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							<b>15</b>	
<b>Unit IV</b>	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							<b>15</b>	
<b>Unit V</b>	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.							<b>15</b>	
	<b>TOTAL</b>							<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>Course Outcomes</b>	
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mesharmal/accounting-for-depreciation-1">https://www.slideshare.net/mesharmal/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II****CORE – IV**

<b>BUSINESS LAW</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO2C2		T			5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract								
<b>LO2</b>	To gain knowledge on performance contracts								
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee								
<b>LO4</b>	To make aware of the essentials of Bailment and pledge								
<b>LO5</b>	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							<b>15</b>	
<b>Unit II</b>	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							<b>15</b>	
<b>Unit III</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							<b>15</b>	
<b>Unit IV</b>	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							<b>15</b>	
<b>Unit V</b>	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							<b>15</b>	
<b>TOTAL</b>							<b>75</b>		
<b>Course Outcome</b>									
<b>CO1</b>	Explain the Objectives and significance of Mercantile law								
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.								
<b>CO3</b>	Outline the contract of indemnity and guarantee								
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge								
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930								

<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

SEC-II		SMALL BUSINESS MANAGEMENT							
Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO2S1		T			2	2	25	75	100
<b>Learning Objectives</b>									
To understand the policy initiatives and infrastructural support for establishing a small scale enterprises									
To analyze the opportunities for starting a small enterprise.									
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	Small Scale enterprises–An Introduction and overview–Definition–Scope and importance – relative advantages of small scale enterprises vis - a - vis – Large and medium scale industries – Efforts to development of SSE- Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship.								<b>6</b>
<b>Unit II</b>	Policy and institutional infrastructure for small enterprises – Development agencies for small enterprise–small enterprises growth and environmental factors in fluency– funding agencies and their role in Developing SSE.- Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.								<b>6</b>
<b>Unit III</b>	Establishing the small scale enterprises–opportunities scanning–Choice of enterprise–Market assessment for SSE–Choice of technology and selection of site– Financing then ewe/small enterprise– Preparation of business plan– Ownership structure and organizational framework-Business ideas, methods of generating ideas, and opportunity recognition								<b>6</b>
<b>Unit IV</b>	Operating the small-scale enterprise – Financial management issues in SSE – Operation management issues in SSE – Marketing management issues in SSE- Importance of new venture financing, types of owner ship securities, venture capital, types of debt securities, Determining ideal debt-equity mix, and financial institutions and banks								<b>6</b>
<b>Unit V</b>	Performance appraisal and growth strategies – Management performance assessment and control–Growth and stabilization strategies for small enterprises – Managing family enterprises–Related Cases-Exit strategies for entrepreneurs, bankruptcy, and Succession and harvesting strategy. Dynamic Component for Continuous Internal Assessment only: Contemporary Developments Related to the Course during the Semester concerned.								<b>6</b>
									<b>30</b>
<b>Course Outcomes</b>									
	The student should be able find out a suitable idea for starting a small enterprise								
	The student should be able to visualize the importance of small scale Enterprises in economic development.								

<b>Reference Books</b>	
1	Mathur S.P.(1979) <i>Economicsofsmall-scaleindustries.</i>
2	Siropolis.(1986) <i>EntrepreneurshipandsmallBusinessManagement</i>
3	VasantDesai.(1979) <i>Organizationandmanagementofsmallscaleindustries.</i>

<b>NOTE: Latest Edition of Textbooks May be Used</b>
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**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	12	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.4	2	2	2	3	2	2

**3 - Strong, 2 - Medium , 1- Low**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>23BCO2S2</b>	<b>EMPLOYABILITY SKILLS</b>	SEC-III		T			2	2	25	75	100
<b>Course Objectives</b>											
C1	To learn about the employability skills										
C2	To understand dimensions of task oriented skills										
C3	To study on critical problem-solving techniques										
C4	To develop employability skills										
C5	To understand the logical and reasoning skills										
<b>SYLLABUS</b>											
	<b>Details</b>							<b>No. of Hours</b>	<b>Course Objectives</b>		
<b>UNIT I</b>	<b>INTRODUCTION TO EMPLOYABILITY SKILLS</b> Meaning – Definition – Hard skills and soft Skills –Employability skills.							6	C1		
<b>UNIT II</b>	<b>UNPACKING EMPLOYABILITY SKILLS</b> Embedded employability skills – Dimensions of Competency – Task skills –Task Management.							6	C2		
<b>UNIT III</b>	<b>INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS</b> Communication – Team work – Problem solving – Initiative and Enterprise – Planning and Organizing.							6	C3		
<b>UNIT IV</b>	<b>RESUME WRITING</b> Meaning – Features of good resume – Model (Exercise).							6	C4		
<b>UNIT V</b>	<b>Arithmetic and Logical Reasoning Skills – Exercise.</b>							6	C5		
	<b>Total</b>							<b>30</b>			
<b>Course Outcomes</b>											
<b>Course Outcomes</b>	On completion of this course, students will;										
<b>CO1</b>	Acquire employability skills							PO4, PO6, PO7			
<b>CO2</b>	understand dimensions of task oriented skills							PO4, PO6, PO7			
<b>CO3</b>	study on critical problem-solving techniques							PO4, PO6, PO7			
<b>CO4</b>	develop employability skills							PO4, PO6, PO7			
<b>CO5</b>	understand the logical and reasoning skills							PO4, PO6, PO7			
<b>Reading List</b>											
1.	<a href="https://www.jobjumpstart.gov.au/article/what-are-employability-skills">https://www.jobjumpstart.gov.au/article/what-are-employability-skills</a>										
2.	<a href="https://www.simplilearn.com/why-are-employability-skills-important-article">https://www.simplilearn.com/why-are-employability-skills-important-article</a>										
3.	<a href="https://blog.hubspot.com/marketing/employability-skills">https://blog.hubspot.com/marketing/employability-skills</a>										
4.	<a href="https://www.indeed.com/career-advice/finding-a-job/employability-skills">https://www.indeed.com/career-advice/finding-a-job/employability-skills</a>										
<b>References Books</b>											
1.	Soft Skills, Dr. K. Alex										
2.	Winning Interview Skills, Compiled & Edited by J.K. Chopra.										
3.	A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal.										
4.	Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United Kingdom: OUP Oxford.										
5.	Trought, F. (2017). Brilliant Employability Skills: How to Stand Out from the Crowd										



	in the Graduate Job Market. United Kingdom: Pearson Education Limited.
6.	Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to Employment. United States: Universal Publishers.

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>
<b>CO 1</b>				3		3		
<b>CO 2</b>				3		3		
<b>CO 3</b>		2		3		3		
<b>CO 4</b>				3	2	3	1	
<b>CO 5</b>				3		3		

**SECOND YEAR – SEMESTER - III****CORE – V****CORPORATE ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO3C1		T			5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								<b>15</b>
<b>Unit II</b>	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								<b>15</b>
<b>Unit III</b>	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								<b>15</b>
<b>Unit IV</b>	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								<b>15</b>
<b>Unit V</b>	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)								<b>15</b>
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of								

	shares and compute the liability of underwrites
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
<b>Textbooks</b>	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
<b>Reference Books</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III****CORE – VI**

<b>COMPANY LAW</b>										
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>			
							<b>CIA</b>	<b>External</b>	<b>Total</b>	
<b>23BCO3 C2</b>		<b>T</b>			<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Learning Objectives</b>										
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013									
<b>LO2</b>	To have an understanding on the formation of a company									
<b>LO3</b>	To understand the requisites of meeting and resolution									
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors									
<b>LO5</b>	To familiarize with the various modes of winding up									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							<b>15</b>		
<b>Unit II</b>	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							<b>15</b>		
<b>Unit III</b>	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							<b>15</b>		
<b>Unit IV</b>	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.							<b>15</b>		
<b>Unit V</b>	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							<b>15</b>		
	<b>TOTAL</b>							<b>75</b>		
<b>Course Outcomes</b>										
<b>CO1</b>	Understand the classification of companies under the act									

<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks			
									CIA	External	Total	
23BCO3S1	Leadership & Team Development	SEC-IV	-	T		-	2	2	25	75	100	
<b>Course Objectives</b>												
C1	To understand the characteristics, style, traits of leaders, and theories of leadership.											
C2	To learn more about self-leadership and developing team-building skills through case studies and examples.											
C3	To understand how to form, manage and lead the team.											
C4	To understand the measures of conflict in a team											
C5	To explore team roles & processes in developing and managing a team											
<b>SYLLABUS</b>												
	<b>Details</b>							<b>No. of Hours</b>	<b>Course Objectives</b>			
<b>UNIT I</b>	<b>Leadership Theories:</b> Nature of leadership theories & models of leadership - attributes of effective leaders - traits of leadership							6	C1			
<b>UNIT II</b>	<b>Leadership Styles:</b> Leadership qualities -styles of leadership -attitudes-role models							6	C2			
<b>UNIT III</b>	<b>Leadership Skills:</b> Leadership skills - Leadership & management - transactional & transformational in leadership -Strength based leadership in practice							6	C3			
<b>UNIT IV</b>	<b>Team Work:</b> Working in group & teams - characteristics of effective team- types- team development.							6	C4			
<b>UNIT V</b>	<b>Exploring team roles &amp; processes:</b> mapping the stages of group development -Building: and developing teams.							6	C5			
	<b>Total</b>							<b>30</b>				
<b>Course Outcomes</b>												
<b>Course Outcomes</b>	On completion of this course, students will;							<b>Program Outcomes</b>				
<b>CO1</b>	Critical understanding of theories and concepts of leadership and teamwork in organizations							PO4, PO5, PO6, PO7				
<b>CO2</b>	Critical awareness of the importance of teamwork and development of the skills for building effective teams							PO4, PO5, PO6, PO7				
<b>CO3</b>	Understanding of the techniques and practical understanding of how to apply theories and concepts to improve leadership skills.							PO2, PO4, PO5, PO6, PO7				
<b>CO4</b>	Development of skills in effective leadership and professional communication							PO4, PO5, PO6, PO7				
<b>CO5</b>	Demonstrate effective written communication skills for plans, strategies and outcomes.							PO4, PO6, PO7				
<b>Reading List</b>												
1.	Uday Kumar Halder, Leadership and Team Building,											
2.	D.K. Tripathy, Team Building and Leadership with Texts and Cases, Himalaya Publishing House, 2014											
3.	International Journal on Leadership, Publishing India Group											

4.	International Journal of Organizational Leadership, CIKD
<b>References Books</b>	
1.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to Corporate Etiquette and Soft Skills Embassy Books, First Edition.
2.	Mehra, S. K. (2012) Business Etiquette A Guide For The Indian Professional. Noola: HarperCollins
3.	Pachter, B. (2013). The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success (1) edition New York: McGraw-Hill Education.
4.	Past, K. (2008). Indian Business Etiquette: 1 (First edition). Ahmedabad Jaico Publishing House.
5.	Travis, R. (2013). Tech Etiquette: OMG, 2 Edition, RLT Publishing.
6.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to Corporate Etiquette and Soft Skills Embassy Books, First Edition.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
<b>CO 1</b>				3	3	3	3	
<b>CO 2</b>				3	3	3	3	
<b>CO 3</b>		3		3	3	3	3	
<b>CO 4</b>				3	3	3	3	
<b>CO 5</b>				3		3	3	

<b>MANAGEMENT INFORMATION SYSTEM</b>										
Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
23BCO3S2	SEC-V		T			2	2	25	75	100
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the management information system									
<b>LO2</b>	To explore the system concepts and to identify the characteristics of system									
<b>LO3</b>	To analyse the transaction processing system									
<b>LO4</b>	To apply the database management systems and architecture networks									
<b>LO5</b>	To estimate the functional management information systems									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
	<b>Contents</b>								<b>No. of Hours</b>	
<b>Unit I</b>	Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.								<b>6</b>	
<b>Unit II</b>	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.								<b>6</b>	
<b>Unit III</b>	Information systems in business and management: Transaction processing system: Information repeating and executive information system.								<b>6</b>	
<b>Unit IV</b>	Database management systems – conceptual presentation – client server architectures networks.								<b>6</b>	
<b>Unit V</b>	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.								<b>6</b>	
	<b>TOTAL</b>								<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b>									
<b>CO1</b>	Paraphrase the characteristics of Management information system									
<b>CO2</b>	Describe the elements and characteristics of system									
<b>CO3</b>	Enumerate the application of information system in business									
<b>CO4</b>	Explain the database management system									
<b>CO5</b>	Elaborate the functional management information system in financial, accounting, marketing and production.									
<b>Textbooks</b>										
1	Gordon B. Davis And MaggretheH . Olson , Management Information Systems , McGraw Hill International Edition - Second Edition , 1998									
2	RoberG .Mudrick , Joel E . Ross And James R .CIAGGET , Information Systems For Modern Management , 33Rd Edition , 1992 , Prentice Hall Of India (P) Ltd ., Eastern Economy Edition .									
3	Jerome Kanter Management Information Systems, 3 Edition , 1990 . Prentice Hall Of India Ltd. ,Eastern Economy Edition									



<b>Reference Books</b>	
1	James A. O'Brien, Management information systems, McGraw Hill, 2002
2	BagchiNirmalya, Management Information systems, Vikas Publications, 2010
3	IndrajitChattarjee, Management information systems, PHI Learning, 2010
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover</a>
2	<a href="https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOi2meoOKWsC?hl=en">https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOi2meoOKWsC?hl=en</a>
3	<a href="https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover</a>

#### **MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 - Strong, 2 - Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV****CORE – VII**

<b>CORPORATE ACCOUNTING - II</b>										
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>			
							<b>CIA</b>	<b>External</b>	<b>Total</b>	
<b>23BCO4 C1</b>		<b>T</b>			<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>A</b>										
<b>LO1</b>	To know the types of Amalgamation, Internal and external Reconstruction									
<b>LO2</b>	To know Final statements of banking companies									
<b>LO3</b>	To understand the accounting treatment of Insurance company accounts									
<b>LO4</b>	To understand the procedure for preparation of consolidated Balance sheet									
<b>LO5</b>	To have an insight on modes of winding up of a company									
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method</b> - <b>The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>							<b>15</b>		
<b>Unit II</b>	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.							<b>15</b>		
<b>Unit III</b>	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.							<b>15</b>		
<b>Unit IV</b>	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).							<b>15</b>		
<b>Unit V</b>	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.							<b>15</b>		
	<b>TOTAL</b>							<b>75</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>										
<b>Course Outcomes</b>										
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction									

<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

**SECOND YEAR– SEMESTER– IV****CORE PAPER VIII**

<b>PRINCIPLES OF MARKETING</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
23BCO4C2		T			4	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XI Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Marketing</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.							<b>15</b>	
<b>Unit II</b>	<b>Market Segmentation</b> Meaning and definition-Benefits–Criteria for segmentation Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.							<b>15</b>	
<b>Unit III</b>	<b>Product &amp; Price</b> Marketing Mix—an over view of 4P’s of Marketing Mix–Product – Introduction to Stages of New Product Development–Product Life Cycle – Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.							<b>15</b>	
<b>Unit IV</b>	<b>Promotions and Distributions</b> Elements of promotion–Advertising–objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.							<b>15</b>	
<b>Unit V</b>	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E–Tailing–CRM–Market Research–MIS and Marketing Regulation.							<b>15</b>	

<b>TOTAL</b>		<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4p's of marketing in their venture	
<b>CO3</b>	Identify the factors determining pricing	
<b>CO4</b>	Use the different Channels of distribution of industrial goods	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing	
<b>Textbooks</b>		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi	
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi	
<b>Reference Books</b>		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi	
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India	
<b>NOTE: Latest Edition of Textbooks Maybe Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>	
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>	
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>23BCO4S1</b>	<b>STOCK MARKET OPERATIONS</b>	SEC-VI	-	-	P	-	2	2	25	75	100
<b>Course Objectives</b>											
C1	To understand the structure and Functioning of the Stock Market										
C2	To Learn Trading on the Stock Exchange										
C3	To develop the knowledge of New Issue Market										
C4	To understand the structure of SEBI(Issue of Capital and disclosure requirements)										
C5	To Learn about Demat Trading										
<b>SYLLABUS</b>											
	<b>Details</b>								<b>No. of Hours</b>	<b>Course Objectives</b>	
<b>UNIT I</b>	<b>Introduction</b> Concept and types of securities – Concept of return – Concept, types and measurement of Risk – Development of Securities market in India.								6	C1	
<b>UNIT II</b>	<b>Primary Market</b> Concept – Function and Importance – Functions of New Issue Market(IPO, FPO & OFS)- Methods of Floatation- Fix price method and book building method – Pricing of issues – Offer documents.								6	C2	
<b>UNIT III</b>	<b>Secondary Market</b> Concept – Functions and Importance – Mechanics of Stock market Trading – Different Types of orders, Screen based trading, Internet – Based Trading.								6	C3	
<b>UNIT IV</b>	<b>Regulatory Framework</b> SEBI(Issue of Capital and disclosure requirements) Regulation 2018 – Stock Exchanges and Intermediaries – SEBI and Investor Protection – Securities Contract Regulation Act.								6	C4	
<b>UNIT V</b>	<b>Demat Trading</b> Concept and Significance – Role of Depositories – Custodian of Securities in Demat Trading – SEBI Guidelines.								6	C5	
	<b>Total</b>								<b>30</b>		
<b>Course Outcomes</b>											
<b>Course Outcomes</b>	On completion of this course, students will;								<b>Program Outcomes</b>		
<b>CO1</b>	Explain the basic concept of securities market								PO4, PO6		
<b>CO2</b>	Practice trading on stock market								PO4, PO6		
<b>CO3</b>	Analyze the legal framework of securities market								PO4, PO6		
<b>CO4</b>	Explain different segment of stock exchange								PO4, PO6		
<b>CO5</b>	Perform Demat Trading								PO4, PO6		
<b>References Books</b>											
1.	Gordon E. and Natarajan k. (2019) Financial Markets and Services, New Delhi. Himalaya Publishing Home.										
2.	Benjamin G. (1949) The Intelligent Investor New York. Harper Publishing.										
3.	Dalton J. M. (2001) How the Stock Market Works? New York Prentice Hall Press										
4.	Machiraju H. R. (2019) Merchant Banking, New Delhi. New age Publishers.										

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCO4S2	COMPUTER NETWORKS	SEC-VII		T			2	2	25	75	100
<b>Learning Objectives</b>											
<b>LO1</b>	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model										
<b>LO2</b>	To Acquire knowledge of physical layer										
<b>LO3</b>	To Apply the data link layer in Networks										
<b>LO4</b>	To analyze the network layer and design issues										
<b>LO5</b>	To imply of transport layer and transport protocol										
<b>Prerequisite: Should have studied Commerce in XII Std</b>											
	<b>Contents</b>									<b>No. of Hours</b>	
<b>Unit I</b>	Introduction – Uses of Computer Networks – Network Hardware-Network Software OSI Reference Model – TCP/IP Reference Model.									<b>6</b>	
<b>Unit II</b>	Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.									<b>6</b>	
<b>Unit III</b>	Data Link Layer – Design Issues- Error Detection and Correction-Simplex Stop and Wait Protocol- Sliding Window Protocol.									<b>6</b>	
<b>Unit IV</b>	Network Layer – Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols.									<b>6</b>	
<b>Unit V</b>	Transport Layer: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS-Electronic Mail- World Wide Web									<b>6</b>	
	<b>TOTAL</b>									<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b>										
<b>CO1</b>	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model										
<b>CO2</b>	Implications of Physical layer, and apply them in real time applications.										
<b>CO3</b>	Design of Data link layer										
<b>CO4</b>	Design of network link layers and generate IP Address										
<b>CO5</b>	Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications										

<b>Textbooks</b>	
1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education
<b>Reference Books</b>	
1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989

3	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html">http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html</a>
2	<a href="https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks">https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	12	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.4	2	2	2	3	2	2

**3 - Strong, 2 - Medium , 1- Low**



**THIRD YEAR – SEMESTER - V****CORE – IX**

<b>COST ACCOUNTING - I</b>										
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23BC05C1		T			4	5	25	75	100	
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the various concepts of cost accounting.									
<b>LO2</b>	To prepare and reconcile Cost accounts.									
<b>LO3</b>	To gain knowledge regarding valuation methods of material.									
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.									
<b>LO5</b>	To know the apportionment of Overheads.									
<b>Prerequisite: Should have studied Commerce in XII Std</b>										
	<b>Contents</b>							<b>No. of Hours</b>		
<b>Unit I</b>	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.							15		
<b>Unit II</b>	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.							15		
<b>Unit III</b>	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.							15		
<b>Unit IV</b>	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.							15		
<b>Unit V</b>	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.							15		
<b>TOTAL</b>							<b>75</b>			
<b>THEORY 20% &amp; PROBLEMS 80%</b>										
<b>Course Outcomes</b>										
<b>CO1</b>	Remember and recall the various concepts of cost accounting									
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.									
<b>CO3</b>	Analyse the various valuation methods of issue of materials.									
<b>CO4</b>	Examine the different methods of calculating labour cost.									
<b>CO5</b>	Critically evaluate the apportionment of Overheads.									

<b>Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V****CORE – X**

<b>BANKING LAW AND PRACTICE</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO5C2</b>		<b>T</b>			<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Contents</b>									<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								<b>15</b>
<b>Unit II</b>	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								<b>15</b>
<b>Unit III</b>	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								<b>15</b>

<b>Unit IV</b>	<b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.	<b>15</b>
<b>Unit V</b>	<b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money- Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
<b>Reference Books</b>		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	

3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAG E</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V****CORE – XI**

<b>INCOME TAX LAW AND PRACTICE- I</b>										
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>			
							<b>CIA</b>	<b>External</b>	<b>Total</b>	
<b>23BCO5C3</b>		<b>T</b>			<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>	
<b>Learning Objectives</b>										
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.									
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.									
<b>LO3</b>	To compute income under the head salaries.									
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.									
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.									
Prerequisite: Should have studied Commerce in XII Std										
	<b>Contents</b>							<b>No. of Hours</b>		
	<b>Introduction to Income Tax</b>									
<b>Unit I</b>	Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.							15		
<b>Unit II</b>	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.							15		
<b>Unit III</b>	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .							15		
<b>Unit IV</b>	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.							15		
<b>Unit V</b>	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.							15		
	<b>TOTAL</b>							<b>75</b>		

<b>Course Outcomes</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.
<b>CO3</b>	Compute income of an individual under the head salaries.
<b>CO4</b>	Ability to compute income from house property.
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.
<b>Textbooks</b>	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman.
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

**3 – Strong, 2- Medium, 1- Low**

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

**THIRD YEAR – SEMESTER – V****CORE –XII**

<b>AUDITING &amp; CORPORATE GOVERNANCE</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO5C4</b>		<b>T</b>			<b>4</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations							<b>15</b>	
<b>Unit II</b>	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation							<b>15</b>	
<b>Unit III</b>	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.							<b>15</b>	
<b>Unit IV</b>	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors							<b>15</b>	
<b>Unit V</b>	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules							<b>15</b>	
<b>TOTAL</b>							<b>75</b>		



<b>Course Outcomes</b>	
<b>CO1</b>	Define auditing and its process.
<b>CO2</b>	Compare and contrast essence of internal check and internal control.
<b>CO3</b>	Identify the role of auditors in companies.
<b>CO4</b>	Define the concept of Corporate Governance.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**  
**DISCIPLINE SPECIFIC ELECTIVE –I A**

<b>FINANCIAL MANAGEMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BC05E1		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the concept of financial management.								
<b>LO2</b>	To learn the capital structure theories.								
<b>LO3</b>	To gain knowledge about techniques in capital budgeting								
<b>LO4</b>	To learn about dividend payment models.								
<b>LO5</b>	To understand the needs and calculation of working capital in an organization.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.							12	
<b>Unit II</b>	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage							12	
<b>Unit III</b>	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.							12	
<b>Unit IV</b>	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.							12	
<b>Unit V</b>	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.							12	
<b>TOTAL</b>							60		
<b>THEORY 40% &amp; PROBLEMS 60%</b>									
<b>Course Outcomes</b>									

<b>CO1</b>	Recall the concepts in financial management.
<b>CO2</b>	Apply the various capital structure theories.
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.
<b>CO4</b>	Determine dividend pay-outs.
<b>CO5</b>	Estimate the working capital of an organization.
<b>Textbooks</b>	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAG E</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**  
**DISCIPLINE SPECIFIC ELECTIVE –I B**

<b>INDIRECT TAXATION</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>23BCO5E2</b>		<b>T</b>			<b>3</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to indirect taxes								
<b>LO2</b>	To have an overview of Indirect taxes								
<b>LO3</b>	To be familiar the CGST and IGST Act								
<b>LO4</b>	To learn procedures under GST								
<b>LO5</b>	To gain knowledge about Customs Duty.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
							<b>Contents</b>	<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023						<b>12</b>		
<b>Unit II</b>	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.						<b>12</b>		
<b>Unit III</b>	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment						<b>12</b>		
<b>Unit IV</b>	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.						<b>12</b>		

<b>Unit V</b>	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	<b>12</b>
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Acquaintance with Indirect tax laws	
<b>CO2</b>	Exposed to the overview of GST.	
<b>CO3</b>	Apply provisions of CGST and IGST	
<b>CO4</b>	Summarise procedures of GST	
<b>CO5</b>	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	

3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**  
**DISCIPLINE SPECIFIC ELECTIVE – II A**

<b>HUMAN RESOURCE MANAGEMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO5E3		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	To equip with the various processes of Recruitment and Selection								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal								
<b>C4</b>	To learn about Industrial Relations								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									

	Contents	No. of Hours
<b>Unit I</b>	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	<b>12</b>
<b>Unit II</b>	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	<b>12</b>
<b>Unit III</b>	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	<b>12</b>
<b>Unit IV</b>	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	<b>12</b>
<b>Unit V</b>	<b>EMPLOYEE WELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.
CO2	Formulate action plans for employee Recruitment and Selection.
CO3	Choose appropriate methods of Training
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**  
**DISCIPLINE SPECIFIC ELECTIVE – II B**

<b>OFFICE MANAGEMENT &amp; SECRETARIAL PRACTICE</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO5E4		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	Tofamiliar with the work atmosphere								
<b>LO3</b>	To train the students in maintaining and running the office effectively.								
<b>LO4</b>	To understand and organize data records								
<b>LO5</b>	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.							<b>12</b>	
<b>Unit II</b>	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness — Security—Secrecy.							<b>12</b>	
<b>Unit III</b>	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control							<b>12</b>	
<b>Unit IV</b>	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making							<b>12</b>	



<b>Unit V</b>	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>	
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>	
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI****CORE –XIII**

<b>COST ACCOUNTING - II</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO6C1</b>		<b>T</b>			<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.							<b>18</b>	
<b>Unit II</b>	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.							<b>18</b>	
<b>Unit III</b>	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.							<b>18</b>	
<b>Unit IV</b>	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.							<b>18</b>	
<b>Unit V</b>	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall standards in cost accounting								
<b>CO2</b>	Apply the knowledge in contract costing								
<b>CO3</b>	Analyze and assimilate concepts in process costing								
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.								

<b>CO5</b>	Set up standards and analyse variances.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAG E</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI****CORE – XIV**

<b>MANAGEMENT ACCOUNTING</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO6C2</b>		<b>T</b>			<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.							<b>18</b>	
<b>Unit II</b>	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.							<b>18</b>	
<b>Unit III</b>	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities							<b>18</b>	
<b>Unit IV</b>	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits							<b>18</b>	
<b>Unit V</b>	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. <b>Decision Making:</b> Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.
<b>Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.
<b>Reference Books</b>	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI****CORE – XV**

<b>INCOME TAX LAW AND PRACTICE - II</b>									
<b>Subject Code</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>S</b>	<b>Credits</b>	<b>Inst. Hours</b>	<b>Marks</b>		
							<b>CIA</b>	<b>External</b>	<b>Total</b>
<b>23BCO6C3</b>		<b>T</b>			<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in I stSem</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.							<b>18</b>	
<b>Unit II</b>	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept							<b>18</b>	
<b>Unit III</b>	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.							<b>18</b>	
<b>Unit IV</b>	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime							<b>18</b>	
<b>Unit V</b>	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).							<b>18</b>	
<b>TOTAL</b>							<b>90</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
<b>CO1</b>	Remember and recall provisions on capital gains								
<b>CO2</b>	Apply the knowledge about income from other sources								
<b>CO3</b>	Analyse the set off and carry forward of losses provisions								
<b>CO4</b>	Learn about assessment of individuals								
<b>CO5</b>	Apply procedures learnt about assessment procedures.								

<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**DISCIPLINE SPECIFIC ELECTIVE - III A**

<b>ENTREPRENEURIAL DEVELOPMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO6E1		T			3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.							<b>15</b>	
<b>Unit II</b>	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.							<b>15</b>	
<b>Unit III</b>	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.							<b>15</b>	
<b>Unit IV</b>	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.							<b>15</b>	
<b>Unit V</b>	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.							<b>15</b>	
<b>TOTAL</b>							<b>75</b>		
<b>Course Outcomes</b>									



<b>CO1</b>	Identify the various traits of an entrepreneur
<b>CO2</b>	Turn ideas into business opportunities
<b>CO3</b>	Do feasibility study before starting a project
<b>CO4</b>	Identify the sources of funds for funding a project
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs
<b>Textbooks</b>	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
<b>Reference Books</b>	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2.	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3.	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**DISCIPLINE SPECIFIC ELECTIVE – III B**

<b>COMPUTER APPLICATION IN BUSINESS</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO6E2		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To apply various terminologies used in the operation of computer systems in a business environment.								
<b>LO2</b>	To Understand the basic concepts of a word processing package								
<b>LO3</b>	To apply the basic concepts of electronic spread sheet software in business.								
<b>LO4</b>	To Understand and apply the basic concepts of PowerPoint presentation.								
<b>LO5</b>	To generate electronic mail for communicating in an automated office for business environment.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
							<b>Contents</b>	<b>No. of Hours</b>	
<b>Unit I</b>	<b>Word Processing</b> Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.						<b>15</b>		
<b>Unit II</b>	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.						<b>15</b>		
<b>Unit III</b>	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.						<b>15</b>		
<b>Unit IV</b>	<b>Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.						<b>15</b>		
<b>Unit V</b>	<b>Creating Business Spreadsheet</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.						<b>15</b>		
						<b>TOTAL</b>	<b>75</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>Course Outcomes</b>	
<b>CO1</b>	Recall various techniques of working in MS-WORD.
<b>CO2</b>	Prepare appropriate business document.
<b>CO3</b>	Create - Presentation for Seminars and Lecture.
<b>CO4</b>	Understanding various tools used in MS-EXCEL.
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks</b>	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books</b>	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	2	3	2	3
<b>TOTAL</b>	15	12	15	10	13	10	13	10	15	10	12
<b>AVERAGE</b>	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**  
**DISCIPLINE SPECIFIC ELECTIVE – IV A**

<b>LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO6E3		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the origin and principles of logistics management								
<b>LO2</b>	To know the types of inventory control								
<b>LO3</b>	To gain insight on the importance of supply chain management								
<b>LO4</b>	To identify the Key Enablers in Supply Chain Improvement								
<b>LO5</b>	To analyse the SCOR model								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									

	<b>Contents</b>	<b>No. of Hours</b>
<b>Unit I</b>	<b>Logistics Management</b> Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	<b>15</b>
<b>Unit II</b>	<b>Transportation and Distribution</b> Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 <sup>st</sup> Century.	<b>15</b>
<b>Unit III</b>	<b>Supply Chain Management</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	<b>15</b>
<b>Unit IV</b>	<b>Supply Chain Drivers</b> Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	<b>15</b>
<b>Unit V</b>	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Examine the importance of Customer Service in Logistics Management	
<b>CO2</b>	Develop an understanding on the Distribution Channel Management	
<b>CO3</b>	Interpret the Global applications of supply chain management	
<b>CO4</b>	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
<b>CO5</b>	Identify the conflict resolution strategies	

<b>Textbooks</b>	
1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
<b>Reference Books</b>	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value-Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	2	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	2	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	12	10	13	10	13	13	14	10	12
<b>AVERAGE</b>	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI****DISCIPLINE SPECIFIC ELECTIVE – IV B**

<b>SPREADSHEET FOR BUSINESS</b>									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO6E4		T			3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce students to Excel as an important tool in business applications								
<b>LO2</b>	To familiarize them with the features and functions of a spread sheet.								
<b>LO3</b>	To understand the concepts of accounting, reporting and analysis using spread sheet.								
<b>LO4</b>	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
<b>LO5</b>	To develop various applications using MS-Excel.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								<b>15</b>
<b>Unit II</b>	<b>Financial, Logical and Text Functions Financial Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								<b>15</b>
<b>Unit III</b>	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								<b>15</b>
<b>Unit IV</b>	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								<b>15</b>
<b>Unit V</b>	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								<b>15</b>
	<b>TOTAL</b>								<b>75</b>

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.
<b>CO2</b>	Understanding Various Tools Used In Ms-Excel.
<b>CO3</b>	Knowledge On Various Statistical Tests in Ms-Excel.
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
<b>CO5</b>	Develop Trending Application Using MS-Excel
<b>Textbooks</b>	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
<b>Reference Books</b>	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	15	15	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**  
**PROFESSIONAL COMPETENCY SKILL**

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCO6S1		T			2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
<b>LO2</b>	To build experiences for students as they grow into lifelong learners.								
<b>LO3</b>	To know the basic concepts of various discipline								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Details</b>								<b>No. of Hours</b>
<b>UNIT I</b>	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								<b>6</b>
<b>UNIT II</b>	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture-Major crops and its distribution, Indian Industries and its Distribution.								<b>6</b>
<b>UNIT III</b>	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								<b>6</b>
<b>UNIT IV</b>	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								<b>6</b>



<b>UNIT V</b>	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	<b>6</b>
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Develop board knowledge of the different components in polity	
<b>CO2</b>	Understand the Geographical features across countries and in India	
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	
<b>CO4</b>	Understand the significance of India’s Freedom Struggle	
<b>CO5</b>	Gain knowledge on Ecology and Environment	

<b>Textbooks</b>	
1	Class XI and XII NCERT Geography
2	History – Old NCERT’S Class XI and XII
<b>Reference Books</b>	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

